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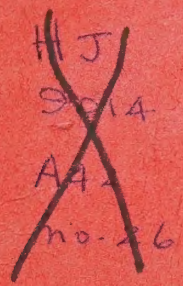

Citizens' Research Institute of Canada

GOVT PUBNS

JUN 28 1946
UNIVERSITY OF TORONTO

FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1945 ISSUE

TWENTY-SIXTH YEAR OF PUBLICATION

Compiled and Issued by
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
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6/45

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(*r*) Rural municipality. *Under Montreal Metropolitan Commission. (V.) Village.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

TWENTY-SIXTH YEAR OF PUBLICATION - 1945 ISSUE

FOREWORD

The Institute presents herewith the Twenty-sixth Issue of *Financial Statistics—Canadian Governments.* The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, and covers urban municipalities with population of 400 or over and some large suburban municipalities. It is usually issued in two sections; but this year it will be necessary, on account of difficulties in getting information, and in publication, to issue it in several sections. When completed, the book will give statistics for cities and other municipalities of 10,000 population or over, urban municipalities of 2,000 to 10,000, and those with populations between 400 and 2,000. It also includes a page devoted to the Dominion and the provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is difficult to determine whether or not they are all made up on the same basis.

In recent years much of the information in the final section is at a date a year later than that which the edition is expected to cover. For instance, while the 1942 edition is presumed in general to give information as at December 31, 1941, it will be seen by turning to pages 24–28 and pages 32–42 of that edition that much of it is at December 31, 1942. The latest information in the Institute files may be obtained in advance of publication by telephoning or writing to the office of the Institute, 137 Wellington Street West, Toronto.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note that tax collections still exceed 100% of the taxes levied in most municipalities in 1944. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn will enable them to obtain any capital needed at a low rate of interest at the end of the war, to finance the program of postponed but necessary works which forward-looking municipalities are now planning, to be undertaken at the close of the war, to cushion the shock of "after-the-war" dislocation.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal and school treasurers and clerks and other officials in the supplying of these data. It also wishes to thank its subscribers for their support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

805 New Wellington Building,
137 Wellington Street West
Toronto, June 1945

Director

6/45

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1944	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1944: Amount	TAXES LEVIED 1944: Per Capita	TAXES COLLECTED 1944: Amount	TAXES COLLECTED 1944: % of 1944 Levy	1944 TAX LEVY UNPAID AT DECEMBER 31, 1944: Amount	1944 TAX LEVY UNPAID AT DECEMBER 31, 1944: Per Capita	1944 TAX LEVY UNPAID AT DECEMBER 31, 1944: % of 1944 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita
BRITISH COLUMBIA					(X)														
New Westminster	17,524	21,967	25,000	5.4	$3,235,151	$129.41	$ 8,161,729	$326	$ 613,471	$24.54	$ 634,247	103.4%	$ 43,595	$ 1.74	7.1%	$ 83,208	$ 3.33	$ 333,847	$13.35
North Vancouver	8,510	8,914	11,000	1.9	1,887,795[11]	171.62	5,126,004	466	273,407	24.86	281,737	103.0%	27,109	2.46	9.9%	42,519	3.87	436,522[10]	39.68
Trail	7,573	9,392	10,000	1.3	202,455	20.25	4,107,231	411	208,995	20.90	224,263	107.3%	17,798	1.78	8.5%	30,322	3.03	2,059	.21
Vancouver	246,593	275,353	311,799	43.7	41,046,959	131.64	211,910,427	680	11,467,170	36.78	11,802,475	102.9%	583,591	1.87	5.1%	1,048,344	3.36	3,617,758[15]	11.60
Victoria	39,082	44,068	50,000	7.2	8,928,509	178.57	36,172,470	723	1,461,328	29.23	1,488,655	101.9%	83,672	1.67	5.7%	130,481	2.61	1,498,364	29.97
Burnaby District	25,564	30,328	35,000	35.0	2,697,261	77.06	13,000,285	371	712,441	20.36	756,897	106.2%	95,323	2.72	11.7%	136,282	3.89	1,775,721	50.73
ALBERTA																			
Calgary	83,716	88,904	97,241	40.5	‡	.....	58,461,958	601	2,901,292	29.83	2,949,511	101.7%	172,959	1.78	6.0%	217,699	2.24	3,078,390	31.66
Edmonton	79,179	93,817	108,416	42.5	17,925,126	165.75	69,924,660	647	4,221,566	39.04	5,206,916	123.3%	259,108	2.40	6.1%	539,122	4.99	685,457[12]	6.34
Lethbridge	13,489	14,612	15,000	10.8	550,644	36.71	11,441,875	763	508,243	33.88	539,721	106.2%	39,705	2.65	7.8%	106,077	7.07	62,470[7]	4.16
Medicine Hat	10,300	10,571	13,000	17.0	741,146	57.01	7,502,835	577	418,537[8]	32.20	453,032[8]	108.2%	47,357[9]	3.64	14.2%	.....[2]	.....	492,146[2]	37.86
SASKATCHEWAN																			
Moose Jaw	21,999	20,753	21,000	15.2	1,726,565	82.22	14,774,955	704	787,387	37.49	834,099	105.9%	17,531	.83	2.2%	120,928[17]	5.76	.....[17]	.....
Regina	53,209	58,245	56,520	13.2	5,148,956	91.10	40,382,935	714	2,126,890	37.63	2,680,636	126.0%	122,091	2.16	5.7%	.....[13]	.....	.....[14]	.....
Saskatoon	43,291	43,027	43,027	12.5	5,176,787	120.31	30,888,811	718	1,416,611	32.92	1,563,386	110.4%	145,147	3.37	10.2%	52,347[5]	1.22	.....[5]	.....
MANITOBA																			
Brandon	17,082	17,383	18,470	9.0	[1]	.....	9,185,980	497	468,727	25.38	485,546	103.6%	74,208	4.02	15.8%	75,372[4]	4.08	?	?
St. Boniface	16,305	18,157	20,242	17.6	3,220,293[11]	159.09	10,637,540	526	573,973	28.36	630,436[19]	109.8%	48,741	2.41	8.5%	.....[6]	.....	.....[6]	.....
Winnipeg	218,785	221,960	229,208	23.2	6,203,434	27.07	174,928,727	763	8,420,204	36.74	9,216,379	109.4%	575,200	2.51	6.8%	563,634[16]	2.46	.....[16]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

‡ Not segregated.

(1) Debt consolidated.

(2) Total tax arrears and tax sale assets less reserve of $1,797,008. Business and rental taxes are included.

(4) After deducting reserve of $88,000.

(5) Including tax sale lands and after deducting city reserve of $2,466,535. Additional reserves for school taxes.

(6) Tax arrears and tax sale lands fully covered by reserves.

(7) After deducting reserve of $416,883.

(8) Including business and rental tax.

(9) Real property taxes only. Real property levy totalled $233,191.

(10) After deducting reserve of $436,522.

(11) Calculated by estimating utilities debt at the asset value.

(12) After deducting reserve of $2,891,993.

(13) Tax arrears of $284,394, fully covered by reserve.

(14) Tax sale lands of $1,970,311, fully covered by reserve.

(15) After deducting reserve of $583,591. Part of this reserve may apply to tax arrears.

(16) Tax arrears and tax sale lands, less reserves.

(17) Tax arrears, $132,408, and tax sale assets, $2,654,489, less reserves of $2,665,969.

(18) After deducting reserve of $747,341.

(19) Including receipts from tax sale assets amounting to $39,167.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
BRITISH COLUMBIA															
New Westminster	$ 607,500	$ ...	$24.30	$ 624,716	$ 5,707,606[8]	$228.30	22.8%	$1,643,855	$ 65.75	$ 4,063,751	$162.55	$ 57,000	$ 406,247	$ 482,350	$ ...
North Vancouver	342,025[1]	...	31.09	[6]	2,435,522[3]	221.41	22.1%	5,219	.47	2,430,303	220.94	...	...	...	...
Trail	154,501	...	15.45	137,872	1,021,501	102.15	10.2%	692,807	69.28	328,694	32.87	...	5,777	98,692	...
Vancouver	9,880,363	...	31.69	4,540,177	62,221,125[10]	199.55	20.0%	17,674,026	56.68	44,547,099	142.87	34,493	...	3,337,906	...
Victoria	[6]	...	...	[6]	12,572,302[14]	251.45	25.1%	141,813	2.84	12,430,489	248.61	...	...	...	...
Burnaby District	240,000	...	6.86	[6]	3,151,708[9]	90.05	9.0%	447	.02	3,151,261	90.03	...	...	...	...
ALBERTA															
Calgary	1,210,617	16,750	12.62	953,630	12,870,184	132.34	13.2%	891,474	9.17	11,978,710	123.17	151,303	1,222,983[15]	...	...
Edmonton	2,447,833	196,791	24.46	1,039,188	22,504,249	208.09	20.8%	723,477	6.69	21,780,772	201.40	...	1,250,000[7]	...	...
Lethbridge	135,333	35,500	11.39	124,028	1,629,718	108.65	10.9%	747,558	49.84	882,160	58.81	...	50,000[7]	47,520	...
Medicine Hat	...	...	...	157,105	1,528,599	117.58	11.8%	554,385[5]	42.64	974,214	74.94	...	...	88,660	...
SASKATCHEWAN															
Moose Jaw	478,157	14,625	23.47	639,175	6,269,241	298.53	29.9%	3,658,781[20]	174.22	2,610,460	124.31	...	...	460,842[21]	...
Regina	1,914,000	247,000	38.23	1,133,989	11,794,420[2]	208.68	20.9%	5,479,005	96.94	6,315,415	111.74	[2]	66,500	763,232	...
Saskatoon	2,308,750	151,392	57.18	957,448	9,619,803	223.57	22.4%	3,969,684	92.26	5,650,119	131.31	...	...	424,915	...
MANITOBA															
Brandon	291,140	...	15.76	[6]	823,540[18]	44.59	4.5%	28,585[17]	1.55	794,955	43.04	...	...	...	...
St. Boniface	200,517[1]	...	9.91	791,311[16]	4,191,961[4]	207.09	20.1%	28,861[17]	1.42	4,163,100	205.67	...	...	...	...
Winnipeg	5,292,000[12]	...	23.09	1,272,297	45,910,131[11]	200.30	20.0%	22,485,806	98.10	23,424,325	102.20	5,903,466[13]	...	523,207	...

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Debt consolidated. School debt estimated at asset value.

(2) Includes $1,641,954 unsold bonds, against which loans from the Saskatchewan Government and bank total $482,822.

(3) Burrard Inlet, Tunnel & Bridge Co. bonds of $292,500 now consolidated with direct debt.

(4) Includes $448,669, being share of Greater Winnipeg Water District net debt, and $106,548 advanced by Province re sanitary district.

(5) Not including $317,977, being amount of sinking fund in arrears, less surplus earnings.

(6) Debt consolidated.

(7) Loan from the Province of Alberta.

(8) Includes $40,600, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.

(9) Includes $470,399, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board, and $120,000 relief treasury notes, which are being repaid at the rate of $10,000 per year with interest at 3½%.

(10) Includes $1,155,661, being share of net funded debt of the Vancouver and District Joint Sewerage and Drainage Board; but not the Greater Vancouver Water District debt of $6,831,777, against which there is a sinking fund of $1,044,072, nor the bonds of New Westminster and Vancouver taken over by the Board, amounting to $1,754,965 after deducting Sinking Funds. The Water Board had a net surplus of $36,384 after providing for all operating expenses and debt charges.

(11) Includes $8,077,952, being share of Greater Winnipeg Water District debt.

(12) As given by the Winnipeg School District, against which there is a $3,095,885 sinking fund. Not all of this debt is issued by the city on behalf of the school district, the city figures being: school debt, $1,400,000; sinking fund, $2,509,383.

(13) Net after deducting $1,901,294 sinking fund on hand. Includes Dominion loans. In addition, school district bank loans or overdraft of $241,220.

(14) In addition, $53,000 guaranteed bonds, with sinking fund of $27,731.

(15) Province of Alberta treasury bills.

(16) Total for local improvements, estimated at asset value.

(17) Debenture trust account not yet expended for debt retirement.

(18) In addition, guaranteed bonds of $89,000.

(20) Excluding $552,127 past-due coupons on Moose Jaw bonds held by sinking fund.

(21) Approximate; after eliminating pro-rata share of past-due coupons on Moose Jaw bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$	$	$1,322,500	$ 52.90	$ 493,900	$ 828,600	$33.14	$ 69,021S	$266,121S	$	$ .....
North Vancouver	290,255 [1]	.....	.....	.....	252,253*f* [1]	542,508 [1]	49.32	.....	542,508 [1]	49.32	33,704S [3]	.....	.....	52,683S*f* [3]
Trail	209,679	.....	.....	.....	.....	209,679	20.97	83,440	126,239	12.62	55,155S	.....	.....	.....
Vancouver	6,372,565 [9]	.....	.....	.....	.....	6,372,565 [9]	20.44	2,872,425 [9]	3,500,140 [9]	11.23	245,100S	.....	.....	.....
Victoria	3,541,932	.....	.....	.....	.....	3,541,932	70.84	39,952	3,501,980	70.04	166,968S	.....	.....	.....
Burnaby District	454,000	.....	.....	.....	.....	454,000	12.97	.....	454,000	12.97	20,574S [3]	.....	.....	.....
ALBERTA														
Calgary	2,616,238	452,376	499,922	.....	.....	3,568,536	36.70	‡	[2]	.....	84,505S	309,632S	158,334S	.....
Edmonton	1,379,000	1,407,147	459,657	.....	609,842*t* [7]	3,855,646	35.65	.....	3,855,646	35.65	194,535S [7]	604,268S [7]	144,711S [7]	282,967S [7]
Lethbridge	148,511	475,846	57,293	.....	.....	681,651	45.44	350,135	331,516	22.10	47,628S	143,202S	8,221S	.....
Medicine Hat	184,753	200,000	.....	.....	.....	384,753	29.60	151,685 [8]	233,068	17.93	60,266S	135,852S	.....	138,569S*g*
SASKATCHEWAN														
Moose Jaw	1,580,150	1,012,759	.....	.....	.....	2,592,909	123.48	1,709,014 [10]	883,895	42.09	86,738S [3]	.....	.....	.....
Regina	1,466,838	259,271	986,388	.....	.....	2,712,497	47.99	1,546,038	1,166,459	20.64	117,658S	828,183S	71,556S	.....
Saskatoon	560,344	430,320	536,766	.....	.....	1,527,430	35.50	1,054,098	473,332	11.00	120,753S	493,024S	76,477S	.....
MANITOBA														
Brandon	[6]	.....	.....	.....	.....	[6]	.....	[6]	.....	.....	68,307S [3]	.....	.....	.....
St. Boniface	494,138 [1]	.....	.....	.....	448,669 [4]	942,807	42.33	.....	942,807	42.33	142,571S [3]	.....	.....	.....
Winnipeg	1,593,583	16,945,000			9,067,952 [5]	27,606,535	120.41	10,385,644	17,220,891	75.13	480,947S	752,576S	.....	59,527D

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus. (D) Deficit.
(*f*) Ferries. (*g*) Gas.
(*t*) Telephone.

(1) Debt consolidated. Utilities' share of debt estimated at asset value.
(2) The city shows the utilities debt as the amount of the original liability, less all maturities to date; no allowance being made for the sinking funds which had been accumulated against utilities debts prior to refunding.
(3) Before debt charges.
(4) Share of net Greater Winnipeg Water District debt.
(5) Steam heating plant, $990,000, and share of the net debt of the Greater Winnipeg Water District, $8,077,952, of which about 75% is carried by taxation.
(6) Debt consolidated.
(7) Before deducting taxes charged to utilities, as follows: waterworks, $157,585; light and power, $406,653; street railway, $96,530; telephone, $150,555.
(8) Full actuarial requirements.
(9) Not including $3,443,696 debentures assumed by Greater Vancouver District, against which sinking funds total $1,998,778.
(10) Approximate, after eliminating pro rata share of past-due coupons on Moose Jaw bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1944	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1944: Amount	TAXES LEVIED 1944: Per Capita	TAXES COLLECTED 1944: Amount	TAXES COLLECTED 1944: % of 1944 Levy	1944 TAX LEVY UNPAID AT DECEMBER 31, 1944: Amount	1944 TAX LEVY UNPAID AT DECEMBER 31, 1944: Per Capita	1944 TAX LEVY UNPAID AT DECEMBER 31, 1944: % of 1944 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita
NEW BRUNSWICK					(X)														
Fredericton	8,830	10,062	12,000	16.9	$ 458,937	$ 38.24	$ 9,779,409	$815	$ 244,983[1]	$20.42	$ 246,752[1]	100.6%	$ 30,089	$ 2.51	12.3%	$ 39,079[2]	$ 3.26	$	$ ...
Moncton	20,689	22,763	26,523	3.3	2,316,851	87.35	23,873,638	900	903,375[22]	34.06	930,674[22]	103.0%	102,609	3.87	11.4%	80,864[10]	3.05	11,083	.41
Saint John	47,514	51,741	54,000	14.3	2,058,228	38.11	41,791,850	774	1,783,287[1]	33.02	1,708,667[1]	95.8%	370,042	6.85	20.7%	344,095[3]	6.37	36,445[4]	.67
NOVA SCOTIA																			
Dartmouth	9,100	10,847	17,277	2.7	295,172	17.09	6,033,575	349	229,433	13.28	265,623	115.8%	34,894	2.02	15.2%	17,872[6]	1.03	7,165	.41
Glace Bay	20,706	25,147	26,000	9.7	494,302	19.01	6,225,250	239	494,750	19.03	553,182	111.8%	79,482	3.06	16.1%	101,269[8]	3.89	13,535	.52
Halifax (Apr. 30, 1944)	59,275	70,488	100,000	6.7	7,683,132	76.83	66,137,685	661	2,647,286	26.47	2,799,406	105.7%	267,563	2.68	10.1%	269,208[24]	2.69	48,750	.49
New Waterford	7,745	9,302	10,000	2.0	343,526	34.35	2,155,740	216	204,130	20.41	219,396	107.5%	41,052	4.11	20.1%	54,452[5]	5.45	1,101	.11
Sydney	23,089	28,305	30,000	5.8	1,117,643	37.25	15,509,010	517	789,463	26.32	811,000	102.7%	94,184	3.14	11.9%	29,072[9]	.97	105,897	3.53
Truro	7,901	10,272	10,272	4.7	317,538	30.91	6,172,675	601	219,510	21.37	224,782	102.4%	8,235	.80	3.8%	9,850[27]	.96	.....	.....
PRINCE EDWARD ISLAND																			
Charlottetown	12,361	14,821	15,500	1.9	‡	.....	9,315,108	601	274,335[7]	17.70	270,802	98.7%[7]	36,693	2.37	13.4%	63,898[23]	4.12	.....	.....
ONTARIO—Suburban and Semi-urban																			
Cornwall Twp.	10,931	15,962	16,024	97.4	211,485	13.20	7,987,425	498	259,711	16.21	285,405	109.9%	45,361	2.81	17.5%	72,205[26]	4.48	.....	.....
East York Twp.	33,060	41,821	43,399	5.8	4,257,486	98.10	16,647,949	392	1,193,043	27.49	1,240,622	103.9%	78,953	1.82	6.6%	..... [12]	.....	..... [12]	.....
Etobicoke Twp.	12,276	18,973	20,268	42.4	1,297,671	64.03	9,427,380	465	700,205	34.55	808,367	115.4%	68,202	3.37	9.7%	..... [11]	.....	..... [11]	.....
Nepean	11,142	13,859	14,208	92.6	157,462	11.08	7,479,935	526	362,793	25.53	412,138	113.6%	36,169	2.55	9.9%	..... [13]	.....	..... [13]	.....
North York Twp.	12,263	22,908	25,100	69.8	1,423,287	56.71	15,750,110	627	834,059	33.23	892,738	107.0%	100,684	4.01	12.1%	78,246[14]	.....	..... [14]	.....
Scarborough Twp.	20,682	24,303	24,140	63.7	2,250,716	93.23	12,255,455	508	622,410	25.78	655,824	105.4%	72,020	2.98	11.6%	101,963[15]	4.22	252,965[15]	10.48
Stamford Twp.	7,743	9,574	10,896	32.6	477,157	43.75	8,431,332	773	276,449	25.35	276,913	100.2%	17,543	1.61	6.3%	..... [16]	.....	3,553[25]	.33
Teck Twp.	9,129	20,409	15,765	36.0	†	.....	8,398,555[17]	533	516,231[18]	32.75	559,982[18]	108.5%	82,616	5.24	16.0%	1[19]	.....	1[19]	.....
Toronto Twp.	8,476	12,481	11,897	101.8	145,647	12.24	6,077,276	511	229,815	19.32	244,293*x*	106.3%	27,390	2.30	11.9%	..... [20]	.....	..... [20]	.....
York Twp.	62,978	81,052	81,652	7.9	11,856,820	145.21	29,314,228	359	2,228,335	27.29	2,299,321	103.2%	129,429	1.59	5.8%	..... [21]	.....	..... [21]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are usually additional to these figures. See fourth to last column of next page.

† Debt consolidated.

‡ Not segregated.

(*x*) Approximate.

(1) Not including Dominion compensation *re* income tax.

(2) After deducting reserve of $38,064.

(3) After deducting reserve of $1,182,777.

(4) After deducting reserve of $30,520.

(5) After deducting reserve of $17,518. In addition, sewer and sidewalk frontage assessments totalling $32,203, against which there is a reserve of $18,224. Most of the net frontage assessments are not yet due.

(6) After deducting reserve of $36,230.

(7) Net levy after deducting provision for uncollectible taxes was $264,335. Total collections equal 102.4% of the net levy.

(8) After deducting reserve of $42,179.

(9) After deducting reserve of $114,946.

(10) After deducting reserve of $102,059.

(11) Tax arrears of $166,260 and tax sale lands of $185,873 are fully covered by reserves.

(12) Tax arrears of $113,542 and tax sale lands of $267,264 are more than covered by reserves (for contingencies and non-collection) totalling $596,853.

(13) Tax arrears of $50,633, more than covered by reserve of $164,146. Tax sale lands of $101,573, fully covered by reserve.

(14) After deducting $117,697 reserve for tax arrears. Tax sale lands now fully covered by reserves.

(15) After deducting reserve of $10,269 for tax arrears and $479,569 for tax sale lands.

(16) Tax arrears of $30,829, more than covered by reserve of $36,182.

(17) In addition, mines income assessment of $5,147,677.

(18) Includes mines income tax.

(19) After deducting $226,608 reserve for tax arrears and $35,979 reserve for tax sale lands.

(20) Tax arrears of $52,935 and tax sale properties of $25,273, more than covered by reserve of $129,550.

(21) Tax arrears of $178,144 and tax sale lands of $1,263,189 are more than covered by Board of Education reserve of $305,418 and general reserve of $1,382,467.

(22) Including $183,174 grant from the Province in lieu of income tax.

(23) After deducting reserve of $154,478.

(24) After deducting reserve of $653,257.

(25) After deducting reserve of $6,327.

(26) After deducting reserve of $9,483.

(27) After deducting reserve of $1,098.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1944		TAXES COLLECTED 1944		1944 TAX LEVY UNPAID AT DECEMBER 31, 1944			ACCUMULATED TAX ARREARS (INCL. 1944 TAXES UNPAID) (AFTER DEDUCTING RESERVE, IF ANY)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (AFTER DEDUCTING) RESERVE, IF ANY)	
	DOMINION CENSUS		CITY'S REPORT																
	1931	1941	1944		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	% OF 1944 LEVY	AMOUNT	PER CAPITA	% OF 1944 LEVY UNPAID	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA
ONTARIO					(X)														
Barrie (Town)	7,776	9,725	10,633	3.4	$ 223,843	$ 21.05	$ 5,389,379	$507	$ 217,990	$20.50	$ 231,350	106.1%	$ 12,748	$ 1.20	5.8%	$ [33]	$	$ [33]	$
Belleville	13,790	15,710	15,962	2.8	911,230	57.08	11,260,355	705	456,316	28.59	465,341	102.0%	29,002	1.82	6.3%	42,336 [12]	2.65	8,989 [12]	.56
Brantford	30,107	31,948	35,011	4.9	1,336,776	38.18	28,105,325	803	1,166,970	33.33	1,193,175	102.2%	30,767	.88	2.6%	[2]		[2]	
Brockville (Town)	9,736	11,342	11,007	2.1	145,784	13.24	7,110,075	646	289,367	26.29	300,545	103.9%	14,471	1.31	5.0%	1,534 [3]	.14		
Chatham	14,569	17,369	18,061	2.5	294,384	16.30	15,405,382	853	533,554	29.54	549,610	103.0%	35,940	1.99	6.7%	53,331 [4]	2.95	100	
Cornwall	11,126	14,117	15,118	1.0	588,581	38.93	11,200,727	741	309,627	20.48	330,391	106.7%	24,026	1.59	7.8%	40,910 [5]	2.71		
Forest Hill (Village)	5,207	11,757	13,484	1.5	1,853,617	137.47	16,144,689	1,197	765,702	56.79	808,812	105.6%	42,541	3.15	5.6%	44,127 [30]	3.27		
Fort William	26,277	30,585	31,080	13.5	1,829,838	58.87	30,343,478	976	1,263,724	40.66	1,226,059	97.0%	62,550	2.01	4.9%	97,080	3.12	19,472	.63
Galt	14,006	15,346	14,598	2.5	474,887	32.53	12,065,430	826	471,694	32.31	476,740	101.1%	13,833	.95	2.9%	17,809 [6]	1.22		
Guelph	21,075	23,273	23,070	4.9	297,297	12.88	14,640,815	635	478,662	20.75	516,815	107.9%	28,945	1.25	6.0%	[13]			
Hamilton	155,547	166,337	175,364	12.1	9,872,827	56.30	175,862,720	1,003	6,392,352	36.45	6,418,746	100.4%	113,293	.65	1.8%	146,572 [28]	.84	297,557 [29]	1.70
Kingston	23,439	30,126	33,557	3.3	688,515	20.51	21,151,960	630	765,650	22.81	781,176	102.0%	21,238	.63	2.8%	[34]		[34]	
Kitchener	30,793	35,657	36,797	4.4	1,552,942	42.20	29,988,411	815	1,250,432	33.98	1,278,053	102.2%	51,666	1.40	4.1%	[26]		627	
London	71,148	78,264	81,567	10.0	1,422,577	17.44	86,827,627	1,065	3,272,587	40.12	3,344,546	102.2%	127,251	1.56	3.9%	86,923 [7]	1.07	355,662 [8]	4.36
Niagara Falls	19,046	20,589	20,234	2.6	852,225	42.12	19,223,725	950	626,686	30.97	644,069	102.8%	30,549	1.51	4.9%	12,189 [17]	.60	[18]	
North Bay	15,528	15,599	16,030	3.3	789,254	49.24	9,798,639	611	508,546	31.72	576,828	113.4%	34,470	2.15	6.8%	[9]		[9]	
Orillia	8,183	9,798	10,457	0.0	246,113	23.54	5,000,785	478	243,731	23.31	266,786	109.5%	15,005	1.47	6.2%	[39]		[39]	
Oshawa	23,439	26,813	26,486	3.4	549,610	20.75	28,822,840	1,088	815,130	30.78	833,262	102.1%	17,350	.66	2.1%	[31]		[31]	
Ottawa	126,872	154,951	163,690	6.4	7,762,605	47.42	164,025,936	1,002	6,011,584	36.73	6,006,133	99.9%	183,962	1.12	3.1%	[35]		[35]	
Owen Sound	12,839	14,002	13,641	4.5	118,584	8.69	8,868,993	650	476,323	34.92	487,021	102.2%	17,050	1.25	3.6%	[25]		[25]	
Pembroke (Town)	9,368	11,159	10,087	3.0	260,701	25.85	5,091,198	505	265,339	26.31	270,762	102.0%	19,200	1.90	7.2%	14,922 [41]	1.48	[41]	
Peterborough	22,327	25,350	28,005	4.4	640,192	22.86	25,501,689	911	795,659	28.41	802,789	100.9%	25,248	.90	3.2%	4,257 [22]	.15	9,164	.33
Port Arthur	19,818	24,426	26,050	13.6	862,933	33.13	28,803,843	1,106	938,910	36.04	973,910	103.7%	52,028	2.00	5.5%	[32]		424,995 [32]	16.31
St. Catharines	24,754	30,275	34,644	3.7	516,211	14.90	30,526,619	881	1,024,559	29.57	1,050,853	102.5%	33,079	.95	3.2%	15,672 [36]	.45	[37]	
St. Thomas	15,430	17,132	18,400	2.8	261,520	14.21	15,620,326	849	579,003	31.47	593,310	102.5%	27,104	1.47	4.7%	[14]		[15]	
Sarnia	18,191	18,734	20,587	2.5	595,295	28.92	17,969,639	873	591,828	28.75	597,567	101.0%	29,647	1.44	5.0%	[16]		[16]	
Sault Ste. Marie	23,082	25,794	28,619	7.6	459,008	16.04	22,062,158	771	790,271	27.61	827,306	104.7%	62,600	2.19	7.9%	29,534 [23]	1.03	134,786 [24]	4.71
Stratford	17,742	17,038	17,413	4.4	467,854	26.87	13,780,975	791	601,804	34.56	636,741	105.8%	36,441	2.09	6.1%	40,805 [27]	2.34	45,132	2.59
Sudbury	18,518	32,203	36,724	4.0	1,753,113	47.74	19,842,435	540	1,071,719	29.18	1,150,152	107.3%	92,872	2.53	8.6%	[38]			
Timmins (Town)	14,200	28,790	24,070	3.2	892,031	37.06	13,663,917	568	678,540	28.19	723,409	106.6%	102,564	4.26	15.1%	74,586 [21]	3.10	809	
Toronto	631,207	667,457	676,887	32.3	36,336,405	53.68	951,762,565	1,406	30,492,375	45.05	30,969,711	101.6%	1,259,714	1.86	4.1%	1,386,434 [10]	2.05		
Welland	10,709	12,500	14,761	1.7	439,552	29.78	11,397,390	772	416,993	28.25	424,324	101.8%	15,125	1.02	3.6%	16,000 [19]	1.08	44,451 [20]	3.01
Windsor	63,108	105,311	118,548	12.9	[1]		100,215,180	845	4,317,987	36.42	4,386,710	101.6%	154,362	1.30	3.6%	[40]		[40]	
Woodstock	11,395	12,461	13,021	2.4	371,696	28.55	7,816,631	600	311,711	23.94	321,580	103.2%	7,739	.59	2.3%	6,210 [11]	.48	3,170	.24

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
(1) Debt consolidated.
(2) Fully covered by reserve for tax arrears of $59,479 and tax sale lands of $177,272.
(3) After deducting reserve of $25,000.
(4) After deducting reserve of $1,435.
(5) After deducting reserve of $3,018.
(6) After deducting reserve of $25,176.
(7) After deducting reserve of $108,945.
(8) After deducting reserve of $88,466.
(9) Tax arrears of $91,027 and tax sale lands of $125,704 are fully covered by reserves.
(10) After deducting reserve of $458,029.
(11) After deducting reserve of $8,163.
(12) After deducting reserve for tax arrears of $4,704 and tax sale lands of $8,989.
(13) Tax arrears of $106,185 fully covered by reserve.
(14) Tax arrears of $52,755, more than covered by a reserve of $69,349.
(15) After deducting reserve of $29,955.
(16) Tax arrears of $44,766 and tax sale lands of $43,608, fully covered by reserve.
(17) After deducting reserve of $29,331.
(18) Tax sale lands of $87,327, fully covered by reserve.
(19) After deducting reserve of $10,531.
(20) After deducting reserve of $14,817.
(21) After deducting reserve of $94,356.
(22) After deducting reserve of $10,209.
(23) After deducting reserve of $134,974.
(24) After deducting reserve of $255,729.
(25) Tax arrears of $30,760 and tax sale lands of $25,082, fully covered by reserve.
(26) Tax arrears of $58,891, fully covered by reserve.
(27) After deducting reserve of $39,094.
(28) After deducting reserve of $8,739.
(29) After deducting reserve of $297,557.
(30) After deducting reserve of $33,866.
(31) Tax arrears of $31,711 are more than covered by a general reserve of $74,566. Tax sale lands of $169,725 have been purchased out of reserves and transferred to capital account.
(32) Tax arrears of $110,010 and tax sale lands of $873,735, less reserves of $558,741.
(33) Reserve of $45,860 more than covers tax arrears and tax sale lands.
(34) Tax arrears of $34,831 and tax sale lands of $8,375 are fully covered by reserve.
(35) Tax arrears of $312,751 and tax sale lands of $105,632, fully covered by reserve.
(36) After deducting reserve of $37,621.
(37) Tax sale lands of $82,879, more than covered by reserve of $128,037.
(38) Tax arrears of $129,873, fully covered by reserve.
(39) Tax arrears of $27,372 and tax sale lands of $4,116, more than covered by reserves.
(40) Tax arrears of $1,487,693 (including corporation income tax) and tax sale lands of $2,628,519 are fully covered by reserve.
(41) Tax arrears of $32,047 and tax sale lands of $6,987, less reserve of $24,111.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
ONTARIO															
Barrie (Town)	$ 56,644	$ 5,037	$ 5.80	$ 18,498	$ 232,737	$ 21.89	2.2%	$	$	$ 232,737	$ 21.89	$	$ 20,000	$	$ .....
Belleville	528,944	.....	33.14	317,755	1,383,830	86.70	8.7%	239,948 [14]	15.04	1,143,882	71.66	.....	39,500	84,618 [1]	.....
Brantford	200,256	.....	5.72	289,598	2,319,248 [9]	66.24	6.6%	454,137	12.97	1,865,111	53.27	.....	.....	154,158	.....
Brockville (Town)	112,908	1,674	10.41	27,840 [1]	145,784	13.24	1.3%	.....	.....	145,784	13.24	.....	.....	.....	.....
Chatham	134,220	13,938	8.20	57,906 [1]	372,967	20.65	2.1%	.....	.....	372,967	20.65	.....	.....	.....	.....
Cornwall	347,816	.....	23.01	233,058 [1]	724,707	47.94	4.8%	.....	.....	724,707	47.94	.....	.....	.....	.....
Forest Hill (Village)	689,009	12,243 [5]	52.01	389,083	2,097,934	155.59	15.6%	9,051 [5]	.67	2,088,883	154.92	36,059	.....	.....	9,051 [5]
Fort William	1,459,775	44,000	48.38	697,741	4,391,913 [4]	141.31	14.1%	2,182,047	70.21	2,209,866	71.10	.....	.....	568,383 [1]	4,200
Galt	2,063	.....	.14	256,953	1,242,192 [2]	85.09	8.5%	731,878	50.13	510,134	34.96	.....	150,871 [18]	177,019	.....
Guelph	19,980	.....	.87	223,025	1,112,354	48.21	4.8%	645,111	27.96	467,243	20.25	.....	.....	123,946	.....
Hamilton	1,848,000	260,000	12.02	220,773	13,244,460	75.52	7.6%	154,959	.88	13,089,501	74.64	.....	.....	.....	129,724
Kingston	626,003	.....	18.65	95,073	1,768,196	52.69	5.3%	684,448	20.40	1,083,748	32.29	.....	.....	84,029 [1]	.....
Kitchener	545,942	.....	14.84	346,076	1,697,112	46.12	4.6%	.....	.....	1,697,112	46.12	.....	15,000	.....	.....
London	769,623	116,300	10.86	78,896	3,886,384	47.65	4.8%	1,909,201	23.41	1,977,183	24.24	100,311	1,088,640 [17]	.....	.....
Niagara Falls	174,179	.....	8.61	144,668	1,232,451	60.91	6.1%	.....	.....	1,232,451	60.91	.....	.....	.....	.....
North Bay	274,482	57,919	20.74	160,163	1,074,192	67.01	6.7%	.....	.....	1,074,192	67.01	.....	.....	.....	.....
Orillia	52,444	.....	4.49	78,649	615,815	58.89	5.9%	.....	.....	615,815	58.89	11,127	.....	.....	.....
Oshawa	200,484	.....	7.57	90,581	880,662	33.25	3.3%	.....	.....	880,662	33.25	.....	.....	.....	.....
Ottawa	1,836,270	1,496,000 [7]	20.36	?	13,213,767	80.72	8.1%	3,549,183	21.68	9,664,584	59.04	.....	.....	.....	417 [8]
Owen Sound	53,715	.....	3.94	136,063	1,225,169	89.82	9.0%	862,506	63.23	362,663	26.59	.....	38,767	†.....	.....
Pembroke (Town)	213,156	14,735	22.59	.....	381,630	37.83	3.8%	1,138	.11	380,492	37.72	.....	.....	.....	1,138
Peterborough	533,700	.....	19.06	175,905	2,540,715	90.72	9.1%	1,425,975	50.92	1,114,740	39.80	22,106	2,170	100,357	.....
Port Arthur	615,624	4,098	23.79	343,499	2,094,344 [13]	80.40	8.0%	1,042,273	40.01	1,052,071	40.39	.....	.....	2,441	.....
St. Catharines	251,698	.....	7.26	201,847	830,104 [10]	23.96	2.4%	129,766	3.74	700,338	20.22	.....	.....	68,503	.....
St. Thomas	138,083	.....	7.50	2,834	380,814	20.69	2.1%	..... [11]	.....	380,814	20.69	.....	.....	.....	.....
Sarnia	162,946	170,000	16.17	12,870	958,130	46.54	4.7%	.....	.....	958,130	46.54	35,584	61,001	.....	.....
Sault Ste. Marie	855,205	.....	29.88	183,678	1,972,367 [3]	68.92	6.9%	1,502,103	52.49	470,264	16.43	.....	.....	126,707	.....
Stratford	139,533	62,000	11.58	304,196 [1]	1,336,236	76.74	7.7%	818,884	47.03	517,352	29.71	.....	.....	178,328 [1]	23,800
Sudbury	400,562	486,820	24.16	512,226	1,927,682 [12]	52.49	5.2%	43,533	1.19	1,884,149	51.30	.....	.....	.....	.....
Timmins	373,682	232,583	25.19	66,317	1,013,354	42.10	4.2%	.....	.....	1,013,354	42.10	10,540	103,574	.....	.....
Toronto	15,871,064	503,031 [5]	24.19	1,685,382	90,914,145 [15]	134.31	13.4%	20,700,523	30.58	70,213,622	103.73	.....	.....	.....	371,893 [5]
Welland	301,286	.....	20.41	82,970	761,853	51.61	5.2%	152,579	10.34	609,274	41.27	.....	.....	.....	.....
Windsor	4,180,562 [16]	1,909,563	51.37	[6]	28,811,632	243.04	24.3%	2,331,870	19.67	26,479,762	223.37	.....	.....	[6]	.....
Woodstock	233,631	.....	17.94	47,978	377,041	28.96	2.9%	5,345	.41	371,696	28.55	.....	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Total for local improvements.
(2) Includes unsold bonds of $50,200.
(3) In addition, $30,000 Plummer Memorial Hospital bonds guaranteed.
(4) In addition, guaranteed bonds totalling $480,824 as follows:
McKellar Hospital $301,923
Fort William Sanitorium 153,201
Fort William Y.M.C.A. 25,700
(5) Being share of Toronto and Suburban Separate School Board debenture debt and sinking funds, calculated in proportion to the separate school tax levies.
(6) Debt consolidated.
(7) Includes $15,500 principal in default. In addition, $270,000 loan from R.C. Episcopal Corporation and interest arrears of $232,878.
(8) Sinking fund in arrears of $336,631.
(9) In addition, guaranteed bonds of $10,000.
(10) In addition, guaranteed bonds, St. Catharines General Hospital, $6,750.
(11) A reserve of $2,288 has been set up out of proceeds of sale to provide for debentures.
(12) In addition, guaranteed bonds, Sudbury Copper Cliff Electric Railway of $24,142.
(13) Not including guaranteed bonds of the Port Arthur General Hospital of $390,000, on which the city pays the carrying charges, and against which there is a sinking fund of $178,698.
(14) Including $58,697 special and unallocated sinking fund.
(15) In addition, guaranteed bonds, Toronto Harbour Commissioners, of $20,806,250, and Toronto Housing Co. Ltd., of $392,000.
(16) Public school debt only.
(17) Including $1,000,000 for purchase of Victory Bonds.
(18) Including $100,000 for purchase of Victory Bonds.
† Not segregated.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
ONTARIO														
Barrie (Town)	$ 5,132	$ 3,762	$	$	$	$ 8,894	$ .84	$	$ 8,894	$ .84	$ 16,689S	$ 17,035S	$	$ .....
Belleville	84,600	.....	.....	.....	148,052*g*	232,652	14.58	.....	232,652	14.58	16,202S	37,568S	.....	19,409D*g*
Brantford	657,223	15,000	.....	30,000	4,500*b*	706,723	20.19	178,388	528,335	15.09	59,847S	54,473S	.....	.....
Brockville (Town)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,068S	11,694S	.....	6,223D*g*
Chatham	.....	78,583	.....	.....	.....	78,583	4.35	.....	78,583	4.35	40,575S	5,026S	.....	.....
Cornwall	136,126	.....	.....	.....	.....	136,126	9.01	.....	136,126	9.01	1,967S	.....	.....	.....
Forest Hill (Village)	17,988	217,278	.....	.....	.....	235,266	17.45	.....	235,266	17.45	8,456S	38,107S	.....	.....
Fort William	799,215	250,000	15,357	.....	.....	1,064,572	34.25	684,544	380,028	12.23	51,920S	81,867S	109,744S	33,749S*t*
Galt	75,164	.....	.....	.....	.....	75,164	5.15	39,737	35,427	2.43	29,312S	44,963S	.....	.....
Guelph	25,882	.....	168,508	.....	.....	194,390	8.43	24,444	169,946	7.37	57,760S	11,763S	9,122S	[6]
Hamilton	2,682,224	534,000	.....	[16]	.....	3,216,224	18.34	.....	3,216,224	18.34	444,356S	331,181S	.....	.....
Kingston	278,700	125,300	.....	.....	111,944*g*	515,944	15.38	120,711	395,233	11.78	17,241S	70,766S	.....	6,276S*g*
Kitchener	1,270	142,900	.....	.....	.....	144,170	3.92	.....	144,170	3.92	8,459S	44,451S	10,960S[9]	7,927D[9]
London	89,739	79,546	.....	.....	1,127,424[4]	1,296,709	15.90	742,103	554,606	6.80	168,933S	253,879S	.....	37,743D[4]
Niagara Falls	334,268	45,958	.....	.....	.....	380,226	18.79	.....	380,226	18.79	34,206S	39,838S	.....	.....
North Bay	149,398	135,000	.....	.....	.....	284,398	17.77	.....	284,938	17.77	21,826S	20,985S	.....	.....
Orillia	20,127	325,791	.....	.....	23,784*h*	369,702	35.35	.....	369,702	35.35	00,000S	00,000S	.....	.....
Oshawa	130,052	36,000	.....	77,000	88,000*g*	331,052	12.50	.....	331,052	12.50	59,217S	98,536S	.....	.....
Ottawa	4,054,105	172,038	.....	.....	.....	4,226,143	25.82	2,324,164	1,901,979	11.62	38,609S	174,130S	.....	.....
Owen Sound	.....	.....	.....	.....	640,248[8]	640,248	46.94	396,169[15]	244,079	17.90	3,901S	?	.....	57,809D*g*
Pembroke (Town)	119,791	.....	.....	.....	.....	119,791	11.87	.....	119,791	11.87	6,083S	.....	.....	.....
Peterborough	489,121	235,920	.....	.....	212,000*g*	937,041	33.46	462,493	474,548	16.94	1,055S	93,137S	.....	7,887S
Port Arthur	200,250	.....	.....	.....	51,097*t*	251,347	9.65	62,209	189,138	7.26	53,274S	88,278S	95,723S	28,046S*t*
St. Catharines	185,400	22,750	.....	.....	.....	208,150	6.01	24,023	184,127	5.32	15,102S	69,547S	.....	.....
St. Thomas	103,294	.....	14,200	.....	1,800*g*	119,294	6.48	.....	119,294	6.48	5,038S	9,893S	[14]	[7]
Sarnia	112,512	.....	.....	.....	250,323*e*	362,835	17.62	.....	362,835	17.62	42,979S	17,085S	.....	.....
Sault Ste. Marie	460,000	100,000	.....	.....	.....	560,000	19.57	548,744	11,256	.39	25,995S	37,848S	.....	.....
Stratford	77,500	80,000	.....	.....	17,400*g*	174,900	10.04	125,402	49,498	2.84	9,684S	11,183S	.....	.....
Sudbury	53,081	77,955	.....	.....	.....	131,036	3.56	.....	131,036	3.56	47,353S	13,511S	.....	.....
Timmins (Town)	121,323[13]	.....	.....	.....	.....	121,323	5.04	.....	121,323	5.04	27S[12]	.....	.....	.....
Toronto	19,452,839	7,985,600	12,160,000	.....	2,873,140[10]	42,471,579	62.74	8,594,362	33,877,217	50.05	680,622S	?	?	[11]
Welland	169,722	25,000	.....	.....	.....	174,723	11.84	25,000	169,722	11.50	3,385S	28,766S	.....	.....
Windsor	[2]	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	44,295S[1]	114,326S	.....	.....
Woodstock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,831S	6,664S	.....	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S) Surplus. (D) Deficit.
(*b*) Bus system. (*g*) Gas.
(*e*) Elevator. (*t*) Telephone.
(*h*) Steam heat.

(1) After operating costs only.
(2) Debt consolidated.
(4) London & Port Stanley Electric Railway.
(6) Gas department, $27,180D; Guelph Junction Railway, $49,536S.
(7) Gas department not operating. Debt of $1,800 fully covered by proceeds of sale.
(8) Gas, $230,248; elevator, $410,000.
(9) Street railway, $619; bus line, $10,349.
(10) Abattoir, $180,000; airport, $789,000; Exhibition, $1,213,633; Royal Winter Fair, $562,507; ferries, $128,000.
(11) Abattoir, $57,778D; Exhibition (under military occupation), $138,924D; Island ferries, $53,930D; airports, $21,824D. Also Harbour Commissioners, $608,475D (debt charges on guaranteed debt.
(12) After providing for $25,151 capital expenditure out of revenue.
(13) Including $4,142 water debentures assumed from Tisdale Twp.
(14) Street railway not operating.
(15) In addition, commutation fund of $13,432.
(16) Housing debentures totalling $157,110 are included with general debt.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (NET TOTAL DEBT LESS NET PUBLIC UTILITIES DEBT)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1944			TAX COLLECTIONS (MUNICIPAL AND SCHOOL) APPROXIMATE		1944 TAX LEVY UNPAID AT DECEMBER 31, 1944			ACCUMULATED TAX ARREARS (INCL. 1944 TAXES UNPAID)	
	DOMINION CENSUS		CITY'S REPORT		AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	SCHOOL ADMINISTRATION ONLY	MUNICIPAL ONLY	COMBINED	AMOUNT	% OF 1944 LEVY	AMOUNT	PER CAPITA	% OF 1944 LEVY UNPAID	AMOUNT	PER CAPITA
	1931	1941	1944								PER CAPITA							
QUEBEC					(X)													
Arvida (June 30, 1944)	.....	4,581	11,997	9.4	$ 318,105	$ 26.51	$22,016,961	$1,835	$ *m*	$ 622,571	$51.89	$ 618,073	99.3%	$ 3,540	$ .30	0.5%	$ 3,607	$ .30
Cap de la Madeleine	8,748	11,961	13,281	6.7	941,290	70.87	9,909,421	746	130,629	148,820	21.04	262,396	93.9%	28,840*s*	2.17	19.4%	45,772	3.45
Chicoutimi	11,877	16,040	18,722	1.9	1,695,431	90.56	7,838,040	419	95,861	279,522[22]	19.95	375,308	99.9%	17,691*s*	.94	6.3%	30,400[10]	1.62
Drummondville	6,609	10,555	11,553	7.1	1,308,044	113.22	9,281,520	803	64,794	205,173	23.37	275,209	101.9%	?	?	?	22,198	1.92
Granby	10,587	14,197	17,000	1.5	867,001	51.00	9,055,875	533	117,310	152,865	15.88	272,320	100.8%	12,785*s*	.75	8.3%	26,173[11]	1.54
Hull (Apr. 30, 1945)	29,433	32,947	35,319	6.2	3,352,168	94.91	21,747,564	616	263,709	710,002*w*	27.56*w*	975,910	100.3%	117,880*s*	3.34	16.6%	270,233[14]	7.82
Joliette	10,765	12,749	14,302	2.0	664,100	46.43	7,053,412	493	71,458	110,425	12.72	190,618	104.8%	11,046*s*	.77	10.0%	56,562	3.95
Jonquiere	9,448	13,769	19,150	2.8	999,988	52.20	7,444,164	389	102,300	155,697	13.47	245,972	95.7%	?	?	?	12,107	.63
Lachine	18,630	20,051	27,104	4.7	4,924,707	181.70	24,735,497	913	354,354	506,177	31.75	?	?	47,023*s*	1.73	9.3%	116,112[1]	4.28
La Tuque (Apr. 30, 1945)	7,837	7,919	10,000	7.1	539,800	53.98	17,407,038	1,741	147,178	206,703	35.39	?	?	?	?	?	16,054	1.60
Levis (Apr. 30, 1945)	11,724	11,991	12,800	3.5	353,265	27.60	5,943,701	464	30,761	198,774	17.93	240,211	104.6%	31,012*s*	2.42	15.6%	46,869[23]	3.66
Montreal (Apr. 30, 1945)	818,577	903,007	1,061,905	50.2	211,466,640	199.14	931,637,962	877	*m*	41,141,020	38.74	39,473,676	95.9%	3,944,320	3.71	9.6%	4,134,696[1]	3.89
Outremont	28,641	30,751	31,800	1.5	3,095,535	97.34	37,393,897	1,176	326,107	930,541	39.64	1,351,938	107.6%	83,215	2.62	6.6%	115,792[18]	3.65
Quebec (Apr. 30, 1945)	130,594	150,757	183,411	8.8	19,767,659	107.78	122,634,812	669	*m*	6,742,224	36.76	6,979,810	103.5%	1,008,622	5.50	15.0%	1,784,094*w*[15]	9.73
Rouyn	3,225	8,808	9,837	0.5	450,550	45.80	5,217,885	530	81,497	94,054	17.84	190,501	108.5%	?	?	?	58,818	5.98
St. Hyacinthe	13,448	17,798	18,689	1.7	1,427,510	76.38	16,144,665	864	[9]	232,764	12.45	243,137	104.5%	14,743[9]	.79	6.3%	22,142[9]	1.18
St. Jerome (Terrebonne Co.)	8,967	11,329	15,003	14.7	305,335	20.35	5,911,760	394	60,305	142,262	13.50	225,373	111.3%	15,667*s*	1.05	11.0%	96,687	6.44
St. Johns	11,256	13,646	15,500	2.1	473,158	30.53	11,751,150	758	61,605	194,761	16.54	261,920	102.2%	51,465*s*	3.32	26.4%	75,984[19]	4.90
Shawinigan F. (June 30/45)	15,345	20,325	23,413	1.5	3,539,875	151.19	38,328,008	1,637	443,953	712,470	49.39	1,168,443	101.0%	12,348*s*	.53	1.7%	35,927	1.53
Sherbrooke	28,933	35,965	38,942	6.8	3,959,509	101.68	32,931,665	846	*m*	711,341	18.27	735,152	103.3%	41,218	1.06	5.6%	90,813	2.33
Sorel	10,320	12,251	15,000	3.1	1,545,606	103.04	6,229,000	415	71,330	238,971	20.69	324,371	104.5%	33,454*s*	2.23	14.0%	81,791	5.45
Thetford M. (Nov. 30/44)	10,701	12,716	12,768	3.3	131,655	10.31	6,939,813	543	100,755	118,417	17.17	220,213	100.4%	16,703*s*	1.31	14.1%	81,233	6.36
Three Rivers	35,450	42,007	46,000	5.0	8,627,934	187.56	33,380,335	834	471,765	1,378,982[8]	40.23	1,903,667[8]	102.9%	117,607	2.56	6.4%	539,654[7]	11.73
Valleyfield	11,411	17,052	18,652	1.8	925,548	49.62	11,720,511	628	96,269	330,486[12]	22.88	421,122	98.7%	16,588*s*	.89	5.0%	32,831[21]	1.76
Verdun	60,745	67,349	74,080	2.2	9,186,850	124.01	45,467,890	614	459,871	1,435,235[5]	25.58	1,979,189	104.4%	110,140	1.49	5.8%	137,564[6]	1.86
Victoriaville (July 31/44)	6,213	8,516	10,200	1.9	403,648	39.57	3,726,740	365	40,989	76,658	11.53	126,738	107.7%	8,524*s*	.84	11.1%	35,555	3.49
Westmount	24,235	26,047	25,328	1.5	3,337,716	131.78	64,335,074	2,540	*m*	1,440,979	56.89	1,556,546	108.0%	80,912	3.19	5.6%	130,055[13]	5.13

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column of next page.
(*m*) Included in municipal.
(*s*) Not including school tax arrears.
(*w*) Includes water taxes, but not metered water rates.
(1) After deducting reserve of $19,414.
(4) Arrears of real estate, water and business taxes, less reserves of $4,139,578. Does not include sales tax due by the Province, nor arrears of consolidated and subrogated taxes, nor properties for sale.
(5) Including $521,718, being Verdun's share of sales and income taxes.
(6) After deducting reserve of $36,550. Includes school taxes and $9,878 interest on arrears, but not water taxes.
(7) Includes municipal and school consolidated taxes totalling $362,095, payable over a period of 20 years. Reserves of $168,333 deducted.
(8) Includes business tax, but not $156,486 sales tax, nor licenses of $29,609.
(9) Includes school taxes for four wards only ($72,095). For total school figures see page 10. Reserve of $1,295 deducted.
(10) After deducting reserve of $14,316.
(11) After deducting reserve of $7,515.
(12) Including water taxes, but not $63,753 sales tax.
(13) Including consolidated tax arrears.
(14) Including $4,928 consolidated tax arrears, and arrears of water taxes less reserve of $13,772.
(15) After deducting reserve of $546,695.
(18) After deducting reserve of $10,435.
(19) After deducting reserve of $15,342.
(21) After deducting reserve of $12,956.
(22) Includes sales tax of $92,379.
(23) After deducting reserve of $16,315.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools ¶ Amount	Schools ¶ Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
QUEBEC													
Arvida (June 30, 1944)	$ 201,500	$16.80	$ 41,609	$ 665,500	$ 55.47	5.5%	$ 11,000	$ .92	$ 654,500	$ 54.55	$	$	$ .....
Cap de la Madeleine	433,100	32.61	.....	1,686,180	126.96	12.7%	.....	.....	1,686,180	126.96	3,000	86,411	.....
Cnicoutimi	278,988	14.90	.....	2,124,802	113.49	11.3%	15,700	.84	2,109,102	112.65	.....	.....	.....
Drummondville	254,000	21.99	.....	1,784,678	154.48	15.4%	138,592	12.00	1,646,106	142.48	.....	.....	.....
Granby	329,300	19.37	.....	1,115,540	65.62	6.6%	58,539	3.44	1,057,001	62.18	.....	38,250	.....
Hull (Apr. 30, 1945)	796,959	22.56	1,675,620	5,017,959	142.07	14.2%	817,369	23.14	4,200,590	118.93	.....	.....	372,685
Joliette	164,200	11.48	.....	1,079,900	75.51	7.6%	140,861	9.85	939,039	65.66	.....	.....	.....
Jonquiere	401,900	20.99	.....	1,461,900	76.34	7.6%	13,300	.70	1,448,600	75.64	.....	.....	.....
Lachine	1,022,829	37.74	‡	5,532,107	204.11	20.4%	.....	.....	5,532,107	204.11	.....	.....	.....
La Tuque (Apr. 30, 1945)	166,600	16.66	.....	789,300 [8]	78.93	7.9%	.....	.....	789,300	78.93	.....	.....	.....
Levis (Apr. 30, 1945)	50,000	3.91	.....	747,850	58.43	5.8%	.....	.....	747,850	58.43	.....	.....	.....
Montreal (Apr. 30, 1945)	51,809,734	48.79	‡	273,132,030	257.21	25.7%	.....	.....	273,132,030	257.21	166,635	4,094	.....
Outremont	1,172,521	36.87	.....	4,655,443	146.40	14.6%	1,559,908	49.06	3,095,535	97.34	.....	.....	.....
Quebec (Apr. 30, 1945)	7,091,200	38.66	.....	40,828,837	222.60	22.3%	9,967,414	54.34	30,861,423	168.26	131,600	773,407	.....
Rouyn	149,700	15.22	.....	721,400	73.33	7.3%	.....	.....	721,400	73.33	.....	15,000	.....
St. Hyacinthe	158,919	8.50	‡	2,249,965	120.39	12.0%	90,317	4.83	2,159,648	115.56	50,000	.....	.....
St. Jerome (Terrebonne Co.)	144,586	9.64	.....	757,850	50.51	5.1%	330,731	22.04	427,119	28.47	.....	5,783	.....
St. Johns	107,300	6.92	231,571 [1]	790,174	50.98	5.1%	1,121	.07	789,053	50.91	.....	.....	.....
Shawinigan Falls (June 30, 1944)	1,102,500	47.09	.....	4,888,400	208.79	20.9%	407,635	17.41	4,480,765	191.38	.....	.....	.....
Sherbrooke	570,100	14.64	.....	6,000,600 [4]	154.09	15.4%	1,125,089	28.89	4,875,511	125.20	.....	60,000	.....
Sorel	586,100	39.07	.....	2,032,917	135.53	13.6%	.....	.....	2,032,917	135.53	.....	68,000	.....
Thetford Mines (Nov. 30, 1944)	90,755	7.11	.....	303,955	23.81	2.4%	.....	.....	303,955	23.81	.....	130,180 [2]	.....
Three Rivers	1,782,600	38.75	4,314,785 [1]	11,357,500	246.90	24.7%	1,825,695	39.69	9,531,805	207.21	.....	.....	334,464 [1]
Valleyfield	86,900	4.66	.....	1,045,700	56.06	5.6%	.....	.....	1,045,700	56.06	.....	.....	.....
Verdun	4,003,634	54.04	1,092,098	10,351,913	139.74	14.0%	401,466	5.42	9,950,447	134.32	.....	.....	.....
Victoriaville (July 31, 1944)	126,300	12.38	‡	760,866	74.59	7.5%	.....	.....	760,866	74.59	.....	9,000	.....
Westmount	963,280	38.05	‡	6,292,447 [3]	248.44	24.8%	2,954,731	116.66	3,337,716	131.78	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

‡ Not segregated.

¶ See page 10 for school districts.

(1) Total for local improvements.

(2) Including $69,356 liability to the Province of Quebec.

(3) In addition, unsold bonds totalling $1,577,000.

(4) In addition, guaranteed bonds of $66,500

(5) Dominion Government loan repayable at 2% over a total term of 30 years—on which the unpaid balance is $70,292—is included with the debenture debt.

(6) Sinking funds to be on hand after sale of $575,000 debentures to fund sinking fund deficit.

(7) Capital liabilities apart from debenture debt.

(8) Excluding housing debt which totalled $177,407 as at April 30, 1944.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
NEW BRUNSWICK															
Fredericton	$ 121,500	$	$10.12	$	$ 897,209[10]	$ 74.77	7.5%	$ 317,253	$ 26.44	$ 579,956	$ 48.33	$	$ 17,202	$	$ .....
Moncton	1,181,500	.....	44.55	.....	4,510,100[11]	170.04	17.0%	1,954,784	73.70	2,555,316	96.34	7,754	17,923	.....	.....
Saint John	2,122,000	.....	39.30	1,374	7,933,864[1]	146.92	14.7%	3,680,178	68.15	4,253,686	78.77	188,371	[8]	.....	.....
NOVA SCOTIA															
Dartmouth	205,200	.....	11.88	.....	962,100	55.69	5.6%	433,541	25.09	528,559	30.60	25,777	.....	.....	.....
Glace Bay	267,000	.....	10.27	.....	1,110,500[7]	42.71	4.3%	616,198	23.70	494,302	19.01	.....	.....	.....	.....
Halifax (Apr. 30, 1944)	3,000,931	.....	30.01	.....	15,978,606	159.79	16.0%	6,684,066	66.84	9,294,540	92.95	.....	.....	.....	.....
New Waterford	30,000	.....	3.00	.....	459,000	45.90	4.6%	115,474	11.55	343,526	34.35	.....	53,533	.....	.....
Sydney	285,500	.....	9.52	.....	2,560,500	85.35	8.5%	1,332,857	44.43	1,227,643	40.92	.....	183,500	.....	.....
Truro	307,600	.....	29.95	.....	911,650	88.75	8.9%	510,078	49.66	401,572	39.09	.....	14,322	.....	.....
PRINCE EDWARD ISLAND															
Charlottetown	144,500	.....	9.32	.....	2,384,300	153.83	15.4%	430,817	27.80	1,953,483	126.03	.....	18,592	.....	.....
ONTARIO—Suburban and Semi-urban															
Cornwall Twp.	17,782	81,798*x*	6.21	111,905[4]	211,485	13.20	1.3%	.....	.....	211,485	13.20	.....	.....	.....	.....
East York Twp.	1,059,160	21,832[5]	24.91	981,227	4,503,562	103.77	10.4%	16,140[5]	.37	4,487,422	103.40	.....	.....	.....	16,140[5]
Etobicoke Twp.	250,471[3]	8,684[5]	12.79	?	2,256,102[2]	111.32	11.1%	6,420[5]	.32	2,249,682	111.00	21,000	.....	.....	6,420[5]
Nepean Twp.	143,199	.....	10.08	14,264[4]	699,560	49.24	4.9%	.....	.....	699,560	49.24	.....	.....	.....	.....
North York Twp.	419,960	6,151[5]	19.18	888,760[4]	1,690,523	67.35	6.5%	4,548[5]	.18	1,685,975	67.17	.....	.....	.....	4,548[5]
Scarborough Twp.	518,243[9]	5,247[5]	21.69	774,545	2,407,587[9]	99.73	10.0%	3,879[5]	.16	2,403,708	99.57	.....	.....	.....	3,879[5]
Stamford Twp.	135,816	.....	12.45	185,592	554,751	50.86	5.1%	.....	.....	554,751	50.86	17,700	.....	.....	.....
Teck Twp.	[10]	.....	?	[10]	1,165,201	73.91	7.4%	145,753[6]	9.24	1,019,448	64.67	.....	.....	.....	.....
Toronto Twp.	136,433	.....	11.47	.....	221,686	18.63	1.9%	.....	.....	221,686	18.63	.....	.....	.....	.....
York Twp.	2,420,954	32,446[5]	30.05	?	12,398,812	151.85	15.2%	23,987[5]	.29	12,374,825	151.56	.....	.....	.....	23,987[5]

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(*x*) Approximate.

(1) Not including Harbour Commission debt, which has been assumed by the Dominion Government.

(2) Includes $500,370 assumed by Village of Long Branch, against which realization fund of $619,002, invested in Dominion, provincial and municipal bonds at a yield to meet all requirements. Also includes $5,290 assumed by New Toronto.

(3) Excludes debentures assumed by the Village of Long Branch.

(4) Total for local improvements.

(5) Being share of Toronto and Suburban Separate School Board debt and sinking fund, apportioned on the basis of the 1944 requisition.

(6) Funds available for debenture redemption, $145,753.

(7) Not including Caledonia Power and Water Board debt of $503,500, against which there is a sinking fund of $4,053. This board was formed to purchase the town's waterworks and electric light system.

(8) Victory bond purchases financed by a bank loan of $307,700.

(9) Including $7,621 school debt assumed from Markham Twp.

(10) In addition, Victoria Public Hospital guarantee, $50,000.

(11) Not including $280,000 Moncton Hospital guarantee

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MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶							
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **	Municipality
	Waterworks	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Others								
QUEBEC																	
Arvida (June 30, 1944)	$ 336,395	$	$ 336,395	$28.04	$	$336,395	$28.04	$ 44,500S	$	C.	$30,968,656	$ 360,824	$ 138,000	$ 11,000	$	$ 4,118	Arvida
Cap de la Madeleine	744,890*s*	.....	744,890	56.09	.....	744,890	56.09	16,744D	.....	P.[1]	3,381,374	3,382	63,500	.....	.....	21	
Chicoutimi	286,458	127,213*h*	413,671	22.09	.....	413,671	22.09	45,270S	.....	C.[1]	7,683,600	130,629	433,100	.....	8,500	7,050	Cap de la Madeleine
Drummondville	369,731	.....	369,731	32.00	31,669	338,062	29.26	3,818S	.....	C.	7,530,582	95,861	278,988	15,700	.....	8,338	Chicoutimi
Granby	190,000	.....	190,000	11.18	.....	190,000	11.18	28,126S	.....	C.	8,964,465	62,621	254,000	.....	.....	8,252	Drummondville
										P.[1]	252,840	2,173	.....	.....	1,000	515	
Hull	1,062,540	.....	1,062,540	30.08	214,098	848,442	24.02	140,619S[1]	.....	C.[1]	9,070,300	103,264	303,800	35,508	.....	8,160	Granby
Joliette	192,400	157,100*e*	349,500	24.44	74,561	274,939	19.23	28,148S	71,528S*e*	P.	1,170,525	14,046	25,500	.....	.....	912	
Jonquiere	171,865	276,747	448,612	23.44	.....	448,612	23.44	?	?	C.[1]	?	242,284	796,959	136,787	3,500	49,576	Hull
Lachine	434,500[8]	172,900[8]	607,400	22.41	.....	607,400	22.41	.....	.....	P.	1,607,135	21,425	.....	.....	7,500	7,371	
La Tuque (Apr. 30, 1945)	249,500	.....	249,500	24.95	.....	249,500	24.95	5,165S	.....	C.[1]	?	69,517	164,200	22,977	10,000	9,290	Joliette
										P.[1]	168,760	1,941	.....	.....	.....	12	
Levis (Apr. 30, 1945)	394,585	.....	394,585	30.83	.....	394,585	30.83	31,119S	.....	C.[1]	7,081,614	102,034	401,900	13,300	15,000	5,174	Jonquiere
Montreal	61,665,390[6]	.....	61,665,390	58.07	.....	61,665,390	58.07	4,661,979[5]		C.	7,476,098	83,029	230,600	30,000	.....	5,394	Lachine
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	C.	10,813,452	103,594	413,289	127,852	14,000	31,775	
Quebec (Apr. 30, 1945)	10,124,064[10]	969,700*h*	11,093,764	60.48	.....	11,093,764	60.48	.....	.....	P.	6,111,578	167,731	378,940	13,553		10,319	
Rouyn	270,850	.....	270,850	27.53	.....	270,850	27.53	?	?	C.[1]	16,420,094	145,501*x*	158,600	.....	.....	4,592	La Tuque
										P.	167,698	1,677	8,000			655	
St. Hyacinthe	528,638	203,500*e*	732,138	39.18	.....	732,138	39.18	19,919S	3,174S	C.	4,092,604	30,578*x*	50,000	.....	.....	3,606	Levis
St. Jerome (Terrebonne Co.)	71,798	195,000*e*	266,798	17.78	145,014	121,784	8.12	42,571S	.....	P.	183,760	183	.....	.....	.....	205	
St. Johns	315,895	.....	315,895	20.38	.....	315,895	20.38	504S	.....	C.[1]	752,350,045	7,240,712	7,791,451	45,911,875	7,050,357	.....	Montreal
Shawinigan F. (June 30/44)	940,890*x*	.....	940,890	40.19	.....	940,890	40.19	?	.....	P.	?	?	5,897,859	1,934,743	.....	.....	
Sherbrooke	230,000	850,500*e*	1,080,500	27.75	164,498	916,002	23.52	12,977[5]	[4]	C.	13,816,453	101,739	364,000	27,440	.....	.....	Outremont
										C.[1]	11,463,452	98,709	212,900	.....	18,000		
Sorel	487,311[9]	.....	487,311	32.49	.....	487,311	32.49	?	.....	P.[1]	12,334,292	123,220	595,621	296,382			
Thetford M's (Nov. 30/44)	172,300	.....	172,300	13.50	.....	172,300	13.50	12,635D	.....	C.[1]	76,998,500	1,213,083	7,046,200	2,747,977	.....	.....	Quebec
Three Rivers	978,515	71,930*f*	1,050,445	22.84	146,574	903,871	19.65	5,268D	7,886S*f*	P.	4,206,390	69,481	45,000	44,051	.....		
Valleyfield	106,677	13,475*e*	120,152	6.44	.....	120,152	6.44	44,413S[1]	?	C.[1]	3,316,325	66,326	138,600	.....	10,000	23,032	Rouyn
Verdun	763,597[11]	.....	763,597	10.31	.....	763,597	10.31	137,420S	.....	P.[1]	1,517,138	15,171	11,100	.....	.....	5,024	
Victoriaville (July 31/44)	357,218[8]	.....	357,218	35.02	.....	357,218	35.02	4,589S	.....	C.	9,612,676	71,819	158,919	.....	.....	36,095	St. Hyacinthe
Westmount	.....	425,000*e*[2]	425,000	16.78	606,709	.....	.....	.....	94,174S*e*	P.	293,525	2,348	.....	.....	.....	39	
										C.	6,410,985	60,305	144,586	52,883	.....	20,502	St. Jerome
										C.[1]	7,515,325	56,365	96,000	1,121	.....	5,682	St. Johns
										P.	303,250	5,240	11,300	.....	.....	585	
										C.	38,841,933	388,419	963,500	39,847	152,000	10,645	Shawinigan Falls
										P.	32,535,928	55,534	139,000	48,969	.....	.....	
										C.	28,360,565	183,842	453,500	.....	.....	.....	Sherbrooke
										P.[1]	5,867,175	75,148	116,600	69,295			
										C.[1]	6,631,100	69,626	586,100	.....	.....	14,940	Sorel
										P.	123,850	1,704	.....	.....	.....	279	
										C.	6,452,456	100,755	90,700	.....	.....	23,855	Thetford Mines
										C.	?	457,100	1,782,600	125,057	106,705	67,078	Three Rivers
										P.	648,320	21,471*c*	.....	.....	.....	233	
										C.	11,589,802	94,713	77,800	.....	3,500	13,041	Valleyfield
										P.[1]	183,000	1,556	.....	.....	.....	184	
										C.	36,469,961	364,700	2,623,900	153,310	.....	.....	Verdun
										P.	?	?	1,379,734	248,156	.....		
										C.	3,726,240	40,989	126,300	.....	11,723	6,393	Victoriaville
										C.	13,652,050	102,392	140,000	98,500	.....	3,709	Westmount
										P.	51,171,070	430,671	823,280	.....	.....	17,650	

(S) Surplus.
(D) Deficit.
(*e*) Electric light.
(*f*) Ferries.
(*h*) Housing.
(*s*) Water and sewers debt.
(1) Before deducting debt charges and depreciation.
(*x*) Approximate.
(2) In addition, unsold bonds of $795,000.
(4) Electric light net surplus, $68,479, after contributing $375,000 to revenue and $50,000 for street lighting. Gas surplus, $8,915.
(5) After contribution of $75,000 to finance department.
(6) In the absence of debt figures we show the waterworks system at asset value.
(8) In the absence of debt figures we show value of waterworks and housing assets after deducting share of depreciation reserves.
(9) Utility debenture debt and sinking fund calculated in the ratio of utility assets to total capital assets.
(10) In the absence of debt figures we show waterworks and sewer system at the asset value, after deducting depreciation in the ratio of waterworks and sewer system assets to total capital assets.
(11) In the absence of debt figures we show waterworks assets less depreciation in the ratio of waterworks assets to total capital assets.

C.—CATHOLIC. P.—PROTESTANT.

¶ As at June 30, 1944. Quebec school taxes and sinking funds included with municipal figures only in order to make an approximate comparison with cities of other provinces. Schools are administered by separate bodies, and the fiscal year of the school district and municipality do not coincide.

** No figure for school tax arrears is shown when school taxes are collected by the municipality.

(1) Figures as at June 30, 1945.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
						GROSS TOTAL								
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
NEW BRUNSWICK														
Fredericton	$ 193,000	$	$	$	$	$ 193,000	$ 16.08	$ 71,981	$ 121,019	$10.09	$ 5,104S	$	$	$ .....
Moncton	931,000	.....	.....	.....	.....	931,000	35.10	692,535	238,465	8.99	53,006S	.....	.....	.....
Saint John	2,853,698	778,680	.....	98,500	.....	3,730,878	69.09	1,535,420	2,195,458	40.66	9,451S	104,716S	.....	.....
NOVA SCOTIA														
Dartmouth	264,700*y*	.....	.....	16,000	92,000*f*	372,700	21.57	139,313	233,387	13.51	37,039S	.....	.....	.....
Glace Bay	[6]	[6]	.....	.....	.....	[6]	.....	.....	[6]	.....	940S[6]	[6]	.....	.....
Halifax (Apr. 30, 1944)	2,146,408	.....	.....	.....	.....	2,146,408	21.46	535,000*x*	1,611,408	16.12	131,718S	.....	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sydney	233,500	.....	.....	.....	.....	233,500	7.78	123,500	110,000	3.67	11,684S	.....	.....	.....
Truro	108,825	152,725	.....	.....	.....	261,550	25.46	177,516	84,034	8.18	20,997S	4,532S	.....	.....
PRINCE EDWARD ISLAND														
Charlottetown	216,250	.....	.....	25,000	.....	241,250	15.56	‡	‡	.....	36,195S[1]	.....	.....	.....
ONTARIO—Suburban and Semi-urban														
Cornwall Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East York Twp.	181,370	48,566	.....	.....	.....	229,936	5.30	.....	229,936	5.30	17,017S	62,845S	.....	.....
Etobicoke Twp.	404,163[2]	41,188[2]	.....	.....	506,660[3]	952,011	46.97	.....	952,011	46.97	17,932S[1]	.....	.....	.....
Nepean Twp.	542,098[4]	.....	.....	.....	.....	542,098	38.16	.....	542,098	38.16	1,508S[1]	.....	.....	.....
North York Twp.	126,749	135,939	.....	.....	.....	262,688	10.46	.....	262,688	10.46	17,859S	.....	.....	.....
Scarborough Twp.	152,992	.....	.....	.....	.....	152,992	6.34	.....	152,992	6.34	50,644S	22,803S	.....	.....
Stamford Twp.	33,651	43,943	.....	.....	.....	77,594	7.11	.....	77,594	7.11	2,614S	1,028S	.....	.....
Teck Twp.	[5]	.....	.....	.....	.....	[5]	.....	.....	[5]	.....	55,720S[1]	.....	.....	.....
Toronto Twp.	65,588	10,451	.....	.....	.....	76,039	6.39	.....	76,039	6.39	8,245S	9,882S	.....	.....
York Twp.	.....	82,286[7]	435,719[7]	.....	.....	518,005	6.35	.....	518,005	6.35	50,508S[1]	198,971S	198,728S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus.
(*f*) Ferry.
(*x*) Approximate.
(*y*) Waterworks and sewers.
(1) Before deducting depreciation and debt charges.
(2) Excluding amounts assumed by the Village of Long Branch and the Town of New Toronto.
(3) Debentures collectible from the Village of Long Branch fund, $500,370, and Town of New Toronto, $5,290.
(4) Waterworks and sewers debt issued on a local improvement basis and levied for by area rates.
(5) Debt consolidated.
(6) The waterworks and electric light plants were sold in 1941 to the Caledonia Power and Water Board, which is wholly owned by the Town of Glace Bay. This board has a debenture debt of $492,000, against which sinking funds total $6,156. The operating profits shown are for the board's operations. A total of $300,000 was added to the town's sinking funds out of the proceeds of sale, which was more than sufficient to provide for the original water and electric light debts. For this reason, the amounts formerly shown as utility debts are included with the general debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1944		TAXES COLLECTED IN 1944 (Current and Arrears)		1944 TAX LEVY UNPAID AS AT DEC. 31, 1944	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1944 Levy	Amount	Amount	Per Capita	Amount	Per Capita
	1931	1941	1944													
BRITISH COLUMBIA				(X)												
Chilliwack	2,461	3,675	3,900	$ 76,483	$19.61	$2,599,407	$666	$ 80,863	$20.73	$ 82,468	102.0%	$ 3,274	$ 4,503	$ 1.15	$ 3,812	$ .98
Cranbrook	3,067	2,568	2,520	38,047	15.10	1,617,011	642	53,515	21.24	55,322	103.4%	4,860	408[2]	.16	548[3]	.22
Fernie	2,732	2,545	3,000	.....	.....	1,036,730	346	36,443	12.15	38,276	105.0%	3,864	774[20]	.26	12,501[21]	4.17
Kamloops	6,167	5,959	6,750	110,736	16.41	4,120,657	610	162,848	24.13	170,699	104.8%	10,554	14,873	2.20	28,637	4.24
Kelowna	4,655	5,118	6,700	140,855	21.03	2,719,121	406	131,043	19.56	133,181	101.6%	2,332	3,934	.59	195	.03
Nanaimo	6,745	6,635	6,800	196,922	28.96	2,212,714	325	154,672	22.75	158,921	102.7%	10,224	14,918	2.19	39,208	5.77
Nelson	5,992	5,912	5,758	119,540	20.76	3,874,479	673	124,314	21.59	141,624	113.9%	10,266	15,690	2.72	.....	.....
Port Alberni	2,356	4,584	5,000	38,919	7.78	1,398,743	280	89,659	17.93	92,917	103.6%	8,782	14,110	2.82	43,683	8.74
Prince George	2,479	2,027	3,500	102,687	29.34	783,980	224	50,959	14.56	53,452[33]	104.9%	3,171	4,713	1.35	252,080[32]	72.02
Prince Rupert	6,350	6,714	15,000[28]	15	.....	4,133,431	276	235,004	15.67	232,499	98.9%	10,205	15,731	1.05	381,705	25.45
Revelstoke	2,736	2,106	2,106	39,137	18.58	1,506,975	716	60,168	28.57	62,697	104.0%	8,339	14,230	6.76	61,633	29.27
Rossland	2,848	3,657	3,657	15		1,137,697[27]	311	59,363	16.23	63,050	106.2%	9,987	22,593	6.18	6,206	1.69
Vernon	3,937	5,209	6,500	199,599	30.71	2,722,442	419	146,952	22.61	151,215	102.9%	7,945	10,512	1.61	87,983	13.54
ALBERTA																
Camrose	2,258	2,598	3,100	.....	.....	1,638,258	528	78,401	25.29	87,585	111.7%	5,495	8,500[31]	2.74	.....[31]	.....
Drumheller	2,987	2,748	2,690	30,099	11.19	1,449,137	539	105,723	39.30	104,465	98.8%	6,291	24,300[26]	9.03	2,202	.82
Red Deer	2,344	2,924	3,100	68,500	22.10	1,801,592	581	59,229	19.11	62,567	105.6%	704	2,971	.96	58,299[7]	18.81
Wetaskiwin	2,125	2,318	2,350	40,846	17.38	2,219,099	944	87,489	37.23	94,304	107.8%	3,156	14,139	6.02	20,000[34]	8.51
SASKATCHEWAN																
Biggar	2,369	1,930	1,900	30,138	15.86	913,048	481	39,450	20.76	39,944	101.3%	3,249	6,692[4]	3.53	24,964[6]	13.14
Estevan	2,936	2,774	3,000	.....	.....	1,996,864	666	82,502	27.50	94,495	114.5%	21,786	65,776[18]	21.93	123,851[19]	41.28
Kamsack	2,087	1,792	2,000	2,398	1.20	934,399	467	39,534	19.77	49,345	124.8%	4,416	.....[24]	.....	.....	.....
Melville	3,891	4,011	4,000	164,998	41.25	1,772,989	709	86,175	21.54	95,061	110.3%	5,718	9,214[8]	2.30	105,904[24]	26.48
North Battleford	5,986	4,745	4,694[25]	75,832	16.15	3,393,720	723	150,077	31.97	182,572	121.6%	14,518	85,153[22]	18.14	.....[22]	.....
Pr. Albert (Dec. 31/43)	9,905	12,508	12,875	1,845,472	143.34	6,516,180	506	430,791	33.46	415,318	96.5%	?	311,292[29]	24.18	73,210[30]	5.69
Swift Current	5,296	5,594	7,000	495,018	70.72	3,462,563	495	161,258	23.04	179,911	111.6%	9,575	46,221	6.60	35,623	5.09
Weyburn	5,002	6,167	6,119			2,810,036	459	139,337	22.77	169,410	121.6%	32,190	224,242[9]	36.65	322,077[23]	52.63
Yorkton	5,027	5,577	5,577	112,179	20.11	4,114,802	738	167,279	30.00	183,943	110.0%	19,996	.....[10]	.....	132,704[10]	23.79
MANITOBA																
Dauphin	3,971	4,662	5,122	94,674	18.48	2,235,126	436	115,160	22.48	119,840	104.1%	11,686	[11]	.....	1,368	.27
Portage la Prairie	6,597	7,187	7,623	131,000	17.18	3,553,150	466	181,387	23.79	182,131	100.5%	28,637	34,651[12]	4.55	380,759	49.93
Selkirk	4,486	4,915	3,500[25]			1,642,615	469	73,070	20.87	81,341	111.3%	7,590	11,639	3.33	106,800[14]	30.51
Transcona	5,747	5,495	5,804	15		1,943,590	335	123,969	21.36	124,661	100.5%	?	20,079	3.46	62,448[16]	10.76
The Pas	4,030	2,181	3,149	95,613	30.36	1,126,360	358	60,470	19.20	69,611	115.1%	17,102	59,397[17]	18.86	45,612	14.48

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anti ipation of debenture issues are additional to these figures. See third to last column of next page.

(2) After deducting reserve of $6,659.

(3) After deducting reserve of $9,462.

(4) After deducting reserve of $545.

(6) After deducting reserve of $21,940.

(7) After deducting reserve of $41,224.

(8) After deducting reserve of $12,202.

(9) After deducting reserve of $112,121.

(10) Total tax arrears, $48,960, and tax sale assets, $354,059, less reserve of $270,316.

(11) Tax arrears of $17,233, fully covered by reserve of $21,515.

(12) After deducting reserve of $20,426.

(14) After deducting reserve of $114,020.

(15) Debt consolidated.

(16) After deducting reserve of $688,160.

(17) After deducting reserve of $80,002.

(18) After deducting reserve of $79,080.

(19) After deducting reserve of $203,698.

(20) After deducting reserve of $5,000.

(21) After deducting reserve of $55,131.

(22) Total tax arrears and tax sale lands, less reserve of $47,706.

(23) After deducting reserve of $1,067,233.

(24) Tax arrears, $14,226, and tax sale assets, $11, more than covered by reserve of $31,517.

(25) Excludes inmates of mental hospital.

(26) After deducting reserve of $39,521.

(27) As at December 31, 1943.

(28) Pre-war population, 6,656. Shipyard and construction workers and servicemen's families have increased civil population to 15,000. Number of ration books issued excluding construction workers totalled 10,134.

(29) After deducting reserve of $43,957, part of which is applicable to tax sale certificates.

(30) Does not include tax title and forfeited property.

(31) After deducting reserve of $25,000 for tax arrears and $2,479 for tax sale lands.

(32) Includes $15,285 agreements of sale.

(33) In addition, $15,934 from sale of lands.

(34) Tax sale lands carried as a capital asset.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 79,000	$ 2,000	$ 275,250	$ 70.58	9.4%	$198,767	$50.97	$ 76,483	$ 19.61	$	$	$ .....
Cranbrook	33,000	.....	218,500	86.71	11.6%	153,061	60.74	65,439	25.97	.....	.....	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kamloops	85,000	.....	316,200	46.85	6.2%	192,066	28.46	124,134	18.39	.....	.....	.....
Kelowna	81,500	.....	350,400	52.30	7.0%	209,545	31.27	140,855	21.03	.....	.....	.....
Nanaimo	.....	.....	950,801	139.82	18.6%	379,311	55.78	571,490	84.04	.....	120,800	.....
Nelson	97,900	55,576 [1]	1,143,476 [12]	198.59	26.5%	676,756	117.44	466,720	81.06	.....	12,521	30,446 [1]
Port Alberni	52,500	25,088 [1]	200,940	40.19	5.4%	67,704	13.54	133,236	26.65	.....	15,000	16,805 [1]
Prince George	96,000	.....	186,862	53.39	7.1%	53,345	15.24	133,517	38.15	.....	.....	.....
Prince Rupert	182,600	.....	1,771,005	118.07	15.7%	814,910	54.33	956,095	63.74	.....	.....	.....
Revelstoke	8,000	.....	322,000	152.89	20.4%	165,899	78.77	156,101	74.12	.....	5,000	.....
Rossland	[5]	[5]	156,944	42.91	5.7%	.....	.....	156,944	42.91	3,500	.....	.....
Vernon	142,000	.....	397,118	61.10	8.1%	164,500	25.31	232,618	35.79	.....	.....	.....
ALBERTA												
Camrose	34,667	2,402	67,354	21.73	2.9%	79,817 [2]	25.75	.....	.....	.....	.....	.....
Drumheller	9,500	.....	30,099 [10]	11.19	1.5%	.....	.....	30,099	11.19	.....	.....	.....
Red Deer	68,500	.....	82,087	26.48	3.5%	.....	.....	82,087	26.48	.....	.....	.....
Wetaskiwin	.....	18,626	124,250	52.87	7.0%	45,042 [2]	19.17	79,208	33.70	.....	.....	.....
SASKATCHEWAN												
Biggar	30,138	.....	63,050	33.19	4.4%	10,767	5.67	52,283	27.52	.....	.....	.....
Estevan	.....	4,878	14,725 [7]	4.91	0.6%	14,849 [2]	4.95	.....	.....	.....	400	.....
Kamsack	.....	480	14,353	7.18	0.9%	.....	.....	14,353	7.18	.....	.....	.....
Melville	16,424 [17]	.....	333,988	83.50	11.1%	168,990 [2]	42.25	164,998	41.25	.....	44,816 [16]	.....
North Battleford	19,216 [11]	.....	601,110	128.05	17.1%	417,920	89.03	183,190	39.02	.....	.....	.....
Prince Albert (Dec. 31, 1943)	252,380	.....	4,049,745 [14]	314.55	41.9%	1,728,931 [19]	125.06	2,300,864	178.71	.....	.....	.....
Swift Current	125,670	.....	864,016	123.43	16.5%	.....	.....	864,016	123.43	.....	.....	.....
Weyburn	7,909	.....	59,909	9.66	1.9%	138,149	22.58	.....	.....	.....	.....	.....
Yorkton	56,781	.....	187,161 [15]	33.56	4.5%	.....	.....	187,161	33.56	34,000	25,000	.....
MANITOBA												
Dauphin	70,000	1,220	236,917 [18]	46.25	6.2%	102,357	19.98	134,560	26.27	.....	.....	.....
Portage la Prairie	.....	.....	393,000 [3]	51.55	6.9%	.....	.....	393,000	51.55	.....	.....	.....
Selkirk	.....	.....	92,500	26.43	3.5%	101,338 [4]	28.95	.....	.....	.....	.....	.....
Transcona	[5]	[5]	1,037,088 [6]	178.68	23.8%	6,678	1.15	1,030,410	177.53	.....	.....	.....
The Pas	636	.....	185,613	58.94	7.9%	53,144	16.87	132,469	42.07	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Trust funds from proceeds of sale of utilities.
(3) Debenture debt after eliminating $363,000 of debentures called for redemption on Jan. 1, 1945.
(4) Includes $37,507 consolidated debenture reserve for waterworks, sewers and a portion of the general debt, and $63,830 against the balance of debt.
(5) Debt consolidated.
(6) Includes $53,839, being share of net Greater Winnipeg Water District debt.
(7) In addition, $110,509 debenture principal and interest arrears, held by the town's electric light trust fund.
(10) Unsold bonds outstanding, Dec. 31, 1943—$30,000 have now been cancelled.
(11) Public school debt, $6,216; separate school, $13,000.
(12) Includes $122,000 unsold bonds.
(14) Includes interest arrears on registered stock (approximately $260,983) and principal and interest arrears on installment bonds (approximately $41,460.) These amounts have been calculated by adding the amount of 1943 maturities to the balance unpaid at the end of 1942.
(15) Includes $70,726 unsold bonds, against which bank loan of $34,000.
(16) Loan from Provincial Government.
(17) After deducting $8,541 Melville School District bonds, held by the school district.
(18) Excluding $92,961 electric light debentures which have been assumed by the Manitoba Power Commission.
(19) Includes School District Sinking fund and Surplus earnings. The above amount has been calculated from 1942 figures.

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MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	75,000	.....	.....	.....	75,000	29.76	47,608	27,392	10.87	15,929S	14,996S	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	00,000	00,000	.....
Kamloops	53,000	10,500 [1]	.....	.....	63,500	9.41	50,102	13,398	1.98	25,240S	[1]	.....
Kelowna	84,000 [2]	[2]	.....	.....	84,000	12.53	84,000	.....	.....	9,414S	45,243S	.....
Nanaimo	612,457	.....	11,200	.....	623,657	91.72	249,089	374,568	55.08	17,487S	.....	.....
Nelson	129,000	515,000 [8]	.....	50,000*g*	694,000	120.53	346,820	347,180	60.30	8,177S	86,787S	6,619D*g*
Port Alberni	113,352	.....	.....	.....	113,352	22.67	19,035	94,317	18.87	21,407S	.....	.....
Prince George	19,862	46,000	.....	.....	65,862	18.82	35,032	30,830	8.81	19,933S	39,807S	.....
Prince Rupert	348,911	[1]	.....	20,550*t*	369,461	24.63	**	**	.....	63,805S	.....	16,140S*t*
Revelstoke	72,000	182,000	.....	.....	254,000	120.61	137,036	116,964	55.54	221S	16,553S	.....
Rossland	[6]	.....	.....	.....	[6]	.....	.....	[6]	.....	23,445S [7]	.....	.....
Vernon	106,618	.....	.....	.....	106,618	16.40	73,599	33,019	5.08	9,712S	.....	.....
ALBERTA												
Camrose	30,255 [1]	.....	.....	.....	30,255	9.76	79,817 [3]	.....	.....	.....	.....	.....
Drumheller	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,205S	.....	.....
Red Deer	.....	13,587	.....	.....	13,587	4.38	.....	13,587	4.38	15,836S	54,314S	.....
Wetaskiwin	83,403 [1]	[1]	.....	.....	83,403	35.49	45,041 [3]	38,362	16.32	[1]	[1]	.....
SASKATCHEWAN												
Biggar	32,912	.....	.....	.....	32,912	17.32	10,767	22,145	11.66	1,435S	.....	.....
Estevan	8,892	[1]	.....	.....	8,892	2.96	.....	8,892	2.96	3,611S	[1]	.....
Kamsack	11,955	.....	.....	.....	11,955	5.98	.....	11,955	5.98	2,933D	13,336S	.....
Melville	66,748	37,378 [1]	.....	.....	104,126	26.03	168,990 [3]	.....	.....	4,518S	[1]	.....
North Battleford	189,000	154,000	.....	.....	343,000	73.07	235,642	107,358	22.87	19,061S	42,365S	.....
Prince Albert (Dec. 31, 1943)	688,406	[1]	.....	.....	688,406	53.47	233,014	455,392	35.37	26,926S	[1]	.....
Swift Current	192,751	176,247	.....	.....	368,998	52.71	.....	368,998	52.71	12,390S	65,323S	.....
Weyburn	19,500	6,500	.....	.....	26,000	4.25	26,000	.....	.....	10,886S	50,481S	.....
Yorkton	74,982 [11]	[1]	.....	.....	74,982	13.45	.....	74,982	13.45	7,054S	[1]	.....
MANITOBA												
Dauphin	46,713	[13]	.....	.....	46,713	9.12	6,827	39,886	7.79	12,913S	16,970S	.....
Portage la Prairie	262,000 [12]	.....	.....	.....	262,000	34.37	.....	262,000	34.37	20,670S	.....	.....
Selkirk	21,500	.....	.....	.....	21,500	6.14	37,507 [4]	.....	.....	594S	20,762S	.....
Transcona	[5]	.....	.....	53,839 [6]	53,839	9.28	.....	53,839	9.28	11,030S [7]	.....	.....
The Pas	[9]	90,000	.....	.....	90,000	28.58	53,144	36,856	11.71	319S	12,377S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

** Not segregated.
(*t*) Telephone.
(S) Surplus.
(D) Deficit.
(*g*) Gas.

(1) Plant has been sold.
(2) Waterworks and electric light combined.
(3) Trust fund from proceeds of sale of utilities.
(4) Consolidated debenture reserve for waterworks, sewers and a portion of the general debt.
(5) Debt consolidated.
(6) Share of net Greater Winnipeg Water District debt.
(7) After deducting operating charges only.
(8) Includes $122,000 unsold bonds.
(9) Consolidation in 1940 covered certain waterworks, electric light, sewers, housing and local improvement debentures.
(11) Includes $55,726 unsold bonds.
(12) Excluding $242,000 debentures called for redemption Jan. 1, 1945.
(13) Electric light debt has been assumed by the Manitoba Power Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1944		TAXES COLLECTED IN 1944 (Current and Arrears)		1944 TAX LEVY UNPAID AS AT DEC. 31, 1944	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1944 Levy	Amount	Amount	Per Capita	Amount	Per Capita
	1931	1941	1944													
ONTARIO				(X)												
Acton	1,895	2,063	1,960	$ 12,234	$ 6.24	$ 822,870	$420	$ 40,010	$20.41	$ 40,087	100.2%	$ 452	$ 498[26]	$ .25	$	$ .....
Alexandria	2,006	2,175	1,904	10,116	5.31	531,034	279	34,740	18.25	37,465	107.8%	4,907	1,305[15]	.07	.....	.....
Almonte	2,415	2,543	2,136	63,312	29.64	1,029,681	482	67,203	31.46	67,968	101.1%	4,066	19,686[16]	9.22	.....[16]	.....
Amherstburg	2,759	2,853	2,826	33,850	11.97	2,453,565	868	81,790	28.94	81,130	99.5%	7,649	14,338	5.07	9,612	3.40
Arnprior	4,023	3,895	4,010	117,143	29.21	1,952,840	487	89,791	22.36	94,928	105.7%	6,161	3,651[1]	.91	.....[1]	.....
Aurora	2,587	2,726	2,990	132,260	44.23	1,623,171	543	68,845	23.03	72,281	105.0%	5,806	13,060	4.37	.....	.....
Aylmer	2,283	2,478	2,475	71,169	28.73	1,420,791	574	59,508	24.04	63,300	106.4%	2,924	4,887	1.97	.....	.....
Barton Twp.	3,295	4,512	3,259	166,994	51.24	1,869,760	574	66,694	20.47	70,032	105.0%	9,010	7,326[28]	2.25	44,168	13.55
Blind River	2,805	2,619	1,893	161,000	85.05	693,875	367	48,808	25.78	54,351	111.4%	6,843	.....[18]	.....	45	.....
Bowmanville	4,080	4,113	3,850	145,117	37.69	2,316,750	602	110,970	28.82	113,475	102.2%	9,756	18,516	4.81	.....	.....
Bracebridge	2,436	2,341	2,460	125,623	51.07	1,121,256	456	65,561	26.65	67,490	102.9%	7,369	568[9]	.23	3,502	1.42
Brampton	5,532	6,020	6,157	243,359	39.52	5,141,755	835	194,700	31.62	200,172	102.8%	5,500	.....[17]	.....	4,744	.77
Brantford Twp.	7,497	9,285	9,846	9,635	.98	6,922,657	703	155,878	15.83	160,828	103.2%	13,936	7,690[27]	.77	.....	.....
Burlington	3,046	3,815	4,375	276,001	63.09	3,149,733	720	156,259	35.72	162,469	104.0%	7,330	9,706	2.22	3,914	.89
Campbellford	2,744	3,018	2,851	51,419	18.03	1,447,100	508	63,864	22.40	67,047	105.0%	4,094	9,107	3.19	.....	.....
Carleton Place	4,105	4,305	4,217	98,320	23.31	1,928,910	457	114,342	27.11	119,876	104.8%	6,311	9,100[4]	2.16	.....[4]	.....
Cobalt	3,885	2,376	1,904	20,180[23]	10.66	547,929	288	44,521	23.38	45,920	103.1%	10,364	10,417[10]	9.84	3,837[10]	.....
Cobourg	5,834	5,973	5,592	104,373	18.67	3,092,426	553	131,528	23.52	140,744	107.0%	6,169	3,532[11]	.63	9,959	1.78
Cochrane	3,963	2,844	2,542	37,655	14.81	1,799,552	708	101,153	39.79	105,110	103.9%	12,799	22,693[20]	4.99	.....[21]	.....
Collingwood	5,809	6,270	6,835	61,047	8.93	3,943,390	577	146,362	21.41	147,438	100.7%	12,173	.....	.....[5]	.....[5]	.....
Copper Cliff	3,173	3,732	3,487	162,069	46.48	5,681,916	1,629	125,050	35.86	124,950	99.9%	103	2.59	.....	.....	.....
Dundas	5,026	5,276	5,741	210,353	36.64	4,018,565	700	166,518	29.00	181,922	109.2%	6,392	2,140[19]	.37	.....[19]	.....
Dunnville	3,405	4,028	4,220	47,545	11.27	2,072,255	491	97,087	23.01	98,874	101.8%	1,856	.....[6]	.....	.....[6]	.....
Eastview	6,686	7,966	9,048	425,508	47.03	1,890,025	209	142,561	15.76	143,640	100.8%	12,853	7,225[12]	.80	.....	.....
Elmira	2,170	2,012	2,182	117,856	54.01	1,183,844	542	60,189	27.58	64,638	107.4%	3,037	4,080	1.87	500	.....
Fergus	2,594	2,832	2,624	185,018	70.51	1,568,741	598	88,136	33.59	88,579	100.5%	2,567	4,604[22]	1.75	.....[12]	.....
Fort Erie	5,904	6,595	7,412	1,227,328	165.59	4,812,779	649	269,274	36.33	270,220	100.3%	18,027	28,600[7]	3.86	49,575[7]	6.69
Fort Frances	5,470	5,897	5,392	124,720	23.13	4,110,185	762	182,027	33.75	195,549	107.4%	21,014	13,433[8]	.25	5,846[8]	1.08
Gananoque	3,592	4,044	4,103	65,723	16.02	2,002,069	488	98,078	23.90	103,910	105.9%	8,594	760[3]	.18	3,693	.90
Georgetown	2,288	2,562	2,561	11,011	4.30	1,303,149	509	52,107	20.35	54,537	104.7%	1,202	.....[13]	.....	35	.....
Geraldton	.....	2,979	2,038	11,202	5.50	1,156,745	568	51,734	25.38	74,577[24]	144.1%	13,719	1,044[14]	.51	1[25]	.....
Goderich	4,491	4,557	4,728	67,529	14.28	2,571,820	544	91,639	19.38	94,482	103.1%	5,385	12,682	2.68	6,246	1.32
Grantham Twp.	5,007	7,052	6,553	67,199	9.43	1,961,050	275	102,934	14.45	101,660	98.7%	8,760	13,045	1.83	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $9,986. Tax sale lands of $4,996 are fully covered by reserve.

(3) After deducting reserve of $20,000.

(4) After deducting reserve of $4,196. Tax sale properties totalling $4,576 are fully covered by reserve.

(5) Tax arrears of $25,063 and tax sale lands of $75,884 are fully covered by reserves.

(6) Tax arrears of $5,937 and tax sale lands of $14,607 are fully covered by reserves of $50,000.

(7) After deducting reserve of $6,153 for tax arrears and $52,202 for tax sale lands.

(8) After deducting reserve of $[illegible] for tax arrears and $49,982 for tax sale lands.

(9) After deducting reserve of $15,142.

(10) After deducting reserve of $12,408 for tax arrears and $18,203 for tax sale lands.

(11) After deducting reserve of $24,176.

(12) After deducting reserve of $16,023.

(13) After deducting reserve of $3,733.

(14) After deducting reserve of $24,061.

(15) After deducting reserve of $10,499.

(16) After deducting reserve of $5,000 for tax arrears and $5,000 for tax sale lands.

(17) After deducting reserve of $16,699.

(18) Tax arrears of $15,008, fully covered by reserve.

(19) After deducting reserve of $13,892 for tax arrears and $14,780 for tax sale lands.

(20) After deducting reserve of $16,078.

(21) Not including lands purchased out of surpluses and transferred to capital account.

(22) After deducting reserves—for tax arrears, $1,343, and tax sale lands, $1,034.

(23) Not including $27,321 principal and interest owing to the Province in respect of guaranteed bonds.

(24) Including proceeds of sale of tax sale property.

(25) After deducting reserve of $10,264.

(26) After deducting reserve of $82.

(27) After deducting reserve of $14,162.

(28) After deducting reserve of $10,308.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
ONTARIO												
Acton	$ 6,119	$ 240[1]	$ 63,311	$ 32.30	4.3%	$ 1,778	$ .91	$ 61,533	$ 31.39	$	$	$ 234[1]
Alexandria			24,293	12.76	1.7%			24,293	12.76			
Almonte	52,103		244,798	114.60	15.3%			244,798	114.60			
Amherstburg			38,927	13.78	1.8%			38,927	13.78		21,194	
Arnprior	60,676	12,038[1]	223,377	55.71	7.4%	18,071	4.51	205,306	51.20			8,988[1]
Aurora	54,975	40,545	132,948	44.46	5.9%			132,948	44.46			
Aylmer	68,366		106,926	43.20	5.8%			106,926	43.20		20,000	
Barton Twp.	248,484[10]	82,667[1]	331,151[10]	101.61	13.5%	164,157	50.37	166,994	51.24	8,300		
Blind River	19,000[4]	142,000[4]	181,290	95.77	12.8%			181,290	95.77			
Bowmanville	75,829	45,430	148,117	38.47	5.1%			148,117	38.47		16,600	
Bracebridge	50,004	75,618[1]	127,103	51.67	6.9%			127,103	51.67			
Brampton	71,625	40,833	253,810	41.22	5.5%			253,810	41.22		20,000	
Brantford Twp.	9,635		9,635[8]	.98	0.1%			9,635	.98			
Burlington	168,662	84,707[1]	447,758[9]	102.35	13.6%			447,758	102.35			
Campbellford	49,509	1,910[1]	51,419	18.03	2.4%			51,419	18.03			
Carleton Place	58,317	2,433[1]	315,491	74.81	10.0%			315,491	74.81			
Cobalt	20,180		20,180[6]	10.60	1.4%			20,180	10.60		2,736	
Cobourg	52,339	29,155	273,699	48.95	6.5%			273,699	48.95		28,292	
Cochrane	18,569		45,597[5]	17.94	2.4%			45,597	17.94		22,379	
Collingwood	72,720	712	499,823	73.13	9.8%			499,823	73.13			
Copper Cliff	162,069		162,069	46.48	6.2%			162,069	46.48			
Dundas	48,865	112,699	264,648	46.10	6.1%			264,648	46.10			
Dunnville	45,854		58,430	13.85	1.8%			58,430	13.85			
Eastview	[2]	[2]	425,508	47.03	6.3%			425,508	47.03			
Elmira	72,400	25,530[1]	150,464	68.96	9.2%			150,464	68.96		20,000	
Fergus	61,928	52,188	194,775	74.23	9.9%			194,775	74.23			
Fort Erie	349,701[4]	204,004[4]	1,293,256	174.49	23.3%			1,293,256	174.49			
Fort Frances	55,307	26,387	175,061	32.47	4.3%			175,061	32.47	5,000	107,500[7]	
Gananoque	70,500		163,409	39.83	5.3%	73,650	17.95	89,759	21.88			
Georgetown	3,862	581	60,569	23.65	3.2%			60,569	23.65			
Geraldton	11,202		11,202	5.50	0.7%			11,202	5.50			
Goderich	37,168	24,620[1]	122,286	25.86	3.4%			122,286	25.86			
Grantham Twp.	1,886	65,313[1]	89,389	12.55	1.7%			89,389	12.55			

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt refunded.
(4) Debt consolidated. School and total local improvement debt shown at asset value.
(5) Includes $12,000 deferred liability to the Province, payable at the rate of $3,000 per year.
(6) Not including $27,322 principal and interest owed to the Province in respect of guaranteed bonds.
(7) Secured by $82,000 investments in Victory Bonds.
(8) Includes $3,192 assumed from other municipalities.
(9) Excluding $6,024 liability to Nelson Township *re* sewers on annexed property.
(10) The City of Hamilton pays approximately 70% of the school debt charges because of annexations.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Acton	$ 50,843	$	$	$	$ 50,843	$25.94	$ 1,544	$ 49,299	$25.15	$ 1,506S	$ 2,001S	$ .....
Alexandria	14,177	.....	.....	.....	14,177	7.45	.....	14,177	7.45	791S	5,019S	.....
Almonte	147,160*y*	34,326	.....	.....	181,486	84.96	.....	181,486	84.96	7,332D	?	.....
Amherstburg	.....	5,098	.....	.....	5,098	1.81	.....	5,098	1.81	3,870S	?	.....
Arnprior	65,304	22,859	.....	.....	88,163	21.99	.....	88,163	21.99	8,936S	10,839S	.....
Aurora	688	.....	.....	.....	688	.23	.....	688	.23	5,585S[4]	5,753S[4]	.....
Aylmer	34,220	1,597	.....	.....	35,817	14.47	.....	35,817	14.47	1,365S	2,211S	.....
Barton Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Blind River	20,290[5]	.....	.....	.....	20,290	10.72	.....	20,290	10.72	4,211S[4]	.....	.....
Bowmanville	3,000	.....	.....	.....	3,000	.78	.....	3,000	.78	7,604S	32,240S	.....
Bracebridge	1,480	.....	.....	.....	1,480	.60	.....	1,480	.60	5,818S	.....	.....
Brampton	10,451	.....	.....	.....	10,451	1.70	.....	10,451	1.70	17,133S	8,303S	.....
Brantford Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington	171,757	.....	.....	.....	171,757	39.26	.....	171,757	39.26	11,479S	.....	.....
Campbellford	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,275D	12,562S	.....
Carleton Place	205,380	12,241	.....	.....	217,621	51.60	.....	217,621	51.60	1,067S	2,720S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	69S	.....	.....
Cobourg	117,640	51,686	.....	.....	169,326	30.28	.....	169,326	30.28	2,083S	8,230S	.....
Cochrane	.....	.....	.....	7,942*t*	7,942	3.12	.....	7,942	3.12	4,347S	3,315S	3,191S*t*
Collingwood	25,776	.....	.....	413,000*e*	438,776	64.20	.....	438,776	64.20	1,364S[4]	14,175S	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	54,295	.....	.....	.....	54,295	9.46	.....	54,295	9.46	1,035D	4,848S	.....
Dunnville	.....	10,885	.....	.....	10,885	2.58	.....	10,885	2.58	5,462S[4]	6,821S[4]	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,034S	.....	.....
Elmira	26,499	6,109	.....	.....	32,608	14.95	.....	32,608	14.95	3,658S	?	.....
Fergus	7,135	2,622	.....	.....	9,757	3.72	.....	9,757	3.72	2,341S	4,824S	.....
Fort Erie	65,868[5]	.....	.....	.....	65,868	8.90	.....	65,868	8.90	5,562S	.....	.....
Fort Frances	41,282[3]	3,414	.....	5,644*t*	50,341	9.34	.....	50,341	9.34	5,463S	40,526S	2,071S
Gananoque	44,780	.....	.....	.....	44,780	10.90	20,744	24,036	5.86	3,018S	.....	.....
Georgetown	49,558	.....	.....	.....	49,558	19.35	.....	49,558	19.35	259S	1,002S	.....
Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goderich	36,239	18,518	.....	.....	54,757	11.58	.....	54,757	11.58	2,218S	?	.....
Grantham Twp.	22,190	.....	.....	.....	22,190	3.12	.....	22,190	3.12	?	.....	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*e*) Grain elevator.
(*y*) Waterworks and sewers. (*t*) Telephone.
(S) Surplus. (D) Deficit.

(3) Including debentures for watermains issued as local improvements.
(4) After deducting operating costs only.

(5) Debt consolidated. Utilities debt estimated at asset value.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1944		TAXES COLLECTED IN 1944 (Current and Arrears)		1944 TAX LEVY UNPAID AS AT DEC. 31, 1944	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1944 Levy	Amount	Amount	Per Capita	Amount	Per Capita
	1931	1941	1944													
ONTARIO				(X)												
Gravenhurst	1,830	2,122	2,485	$ 49,320	$19.85	$ 891,300	$359	$ 52,409	$21.09	$ 54,387	103.8%	$ 4,859	$ 7,318[28]	$ 2.94	$	$ .....
Grimsby	2,198	2,331	1,993	172,629	86.62	1,606,236	806	52,051	26.12	58,478	112.3%	2,577	5,716	2.87	5,778[25]	2.90
Haileybury	2,813	2,268	1,796[26]	117,433	65.39	984,046	548	61,450	34.22	67,623	110.0%	7,126	13,690[18]	7.62	7,373[18]	4.11
Hanover	3,077	3,290	3,141	176,051	56.05	1,567,463	499	89,587	28.52	94,035	105.0%	6,305	12,803	4.08	1,560	.50
Hawkesbury	5,177	6,263	5,995	310,718	51.81	2,165,421	361	136,497	22.76	140,501	102.9%	10,139	16,474[1]	2.75	1,168	.20
Hespeler	2,752	3,058	2,939	121,357	41.29	1,984,819	675	83,630	28.45	87,004	104.0%	2,358	2,633[2]	.90	.....	.....
Humberstone	2,490	2,963	3,278	140,191	42.77	933,540	285	57,504	17.54	58,926	102.4%	4,857	9,340[3]	2.85	3,111[3]	.95
Huntsville	2,817	2,800	2,850	84,401	29.61	1,342,756	471	77,880	27.33	80,687	103.6%	3,470	.....[4]	.....	892	.31
Ingersoll	5,233	5,782	5,823	21,818	3.75	3,085,803	530	110,319	18.95	118,730	107.6%	7,153	12,651[5]	2.17	751[5]	.13
Kapuskasing	3,819	3,431	3,448	389,848	113.06	2,424,095	703	215,179	62.41	218,259	101.4%	4,449	8,338	3.25	.....	.....
Kenora	6,766	7,745	7,359	359,556	48.86	5,116,450	695	267,689	36.38	269,993	100.8%	17,454	.....[6]	.....	9,711	1.32
Kincardine	2,465	2,507	2,189	81,664	37.31	1,151,496	526	62,652	28.62	68,833	109.9%	5,831	22,487[21]	10.27	.....	.....
Kingsville	2,174	2,317	2,380	300,104	126.09	1,808,315	760	74,707	31.39	81,997	109.8%	5,190	10,328	4.34	3,476	1.46
Leamington	4,902	5,858	5,456	197,288	36.16	4,290,475	786	150,859	27.65	152,830	101.3%	11,549	.....[8]	.....	.....[8]	.....
Leaside	1,005	6,183	9,237	1,152,362	124.75	6,556,742	710	414,367	44.86	429,938	103.7%	16,460	.....[7]	.....	.....[7]	.....
Lindsay	7,505	8,403	7,740	91,878	11.87	4,325,707	559	194,268	25.10	198,418	102.1%	10,623	.....[9]	.....	.....[9]	.....
Listowel	2,676	3,013	3,209	19,469	6.07	1,597,055	498	71,831	22.39	73,120	101.8%	3,529	7,059[20]	2.20	.....	.....
Long Branch	3,962	5,172	5,186	625,937	120.70	1,915,284	369	150,426	29.01	162,678	108.1%	14,160	29,102[22]	5.61	8,706[22]	1.68
Meaford	2,624	2,662	2,671	22,418	8.39	1,418,061	531	64,386	24.11	67,255	104.5%	?	2,119	.79	34	.....
Merritton	2,523	2,993	3,407	70,904	20.81	1,985,114	583	102,862	30.19	103,635	100.7%	1,377	1,040[10]	.31	523	.15
Midland	6,920	6,800	6,636	772,424	116.41	5,065,556	763	234,423	35.33	256,332	109.3%	19,527	8,517[11]	1.28	.....[11]	.....
Mimico	6,800	8,070	8,785	1,124,308	127.98	4,720,000	537	279,850	31.85	289,073	103.3%	24,943	.....[12]	.....	43,477[12]	4.98
Napanee	3,497	3,405	3,362	105,745	31.45	1,799,816	535	105,111	31.26	108,978	103.6%	4,390	10,205	3.04	2,667	.79
New Liskeard	2,880	3,019	3,024	56,334	18.63	1,986,531	657	72,764	24.06	80,410	110.5%	5,111	9,284	3.07	8,861	2.93
Newmarket	3,748	4,026	3,996	76,428	19.13	2,338,906	585	99,911	25.00	105,345	105.5%	8,746	9,460[24]	2.37	.....	.....
New Toronto	7,146	9,504	8,498[26]	852,752	100.34	5,728,469[13]	674	352,739	41.51	357,155	101.2%	8,914	3,929[27]	.46	.....[14]	.....
Oakville	3,857	4,115	4,243	106,513	25.10	3,227,486	761	141,375	33.32	147,074	104.0%	6,588	10,850	2.56	26,260	6.19
Orangeville	2,614	2,718	2,559	282,080	110.23	1,844,526	721	93,509	36.54	94,578	101.1%	6,569	15,232	5.95	.....	.....
Orillia	8,183	9,798	10,457	*See page* [5]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paris	4,137	4,637	4,639	118,753	25.60	2,724,040	587	118,738	25.60	118,245	99.6%	7,230	8,299[16]	1.79	.....	.....
Parry Sound	3,512	5,765	3,972	178,725	45.00	1,844,887	464	120,585	30.36	121,153	100.4%	10,759	18,506[19]	4.66	1[19]	.....
Penetanguishene	4,035	4,521	4,018[26]	72,086	17.94	1,435,202	358	79,617	19.82	92,863	116.6%	17,897	.....[23]	.....	.....[23]	.....
Perth	4,099	4,458	4,230	161,432	38.16	2,794,488	661	151,080	35.72	154,340	102.2%	4,721	6,801[17]	1.61	2,674	.63

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures—see third to last column of next page.

(1) After deducting reserve of $3,142.

(2) After deducting reserve of $7,281.

(3) After deducting reserve of $892 for tax arrears and $9,235 for tax sale lands.

(4) Tax arrears of $8,241 more than covered by reserve of $8,845.

(5) After deducting reserve of $7,958 for tax arrears and $1,679 for tax sale lands.

(6) Tax arrears of $37,161, more than covered by reserve of $33,906.

(7) Tax arrears of $29,772 and tax sale lands of $1,664, more than covered by reserve for uncollectible taxes and contingencies.

(8) Tax arrears of $17,082 and tax sale property of $1,668, fully covered by reserve.

(9) Tax arrears of $20,349 and tax sale property of $41,558, fully covered by reserve.

(10) After deducting reserve of $1,903.

(11) After deducting reserve of $53,761 for tax arrears. Tax sale lands of $89,098, fully covered by reserve.

(12) After deducting reserves of $38,356 for tax arrears and $70,615 for tax sale lands.

(13) In addition, $1,265,172 taxable for school purposes only.

(14) After deducting reserve of $87,951.

(16) After deducting reserve of $2,857.

(17) After deducting reserve of $3,529.

(18) After deducting reserve of $13,689 for tax arrears and $14,783 for tax sale lands.

(19) After deducting reserve of $3,510 for tax arrears and $403 for tax sale lands.

(20) After deducting reserve of $300.

(21) After deducting reserve of $1,350.

(22) After deducting reserve of $129,288.

(23) Tax arrears of $57,630 and tax sale lands of $2,166, more than covered by reserve of $97,159.

(24) After deducting reserve of $13,600.

(25) After deducting reserve of $16,484.

(26) Excluding inmates of public institutions.

(27) After deducting reserve of $7,049.

(28) After deducting reserve of $1,810.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Gravenhurst	$	$ 44,038[1]	$ 51,464	$ 20.71	2.8%	$	$	$ 51,464	$ 20.71	$	$	$ .....
Grimsby	55,681	71,531	211,335	106.04	14.1%	.....	.....	211,335	106.04	.....	.....	.....
Haileybury	40,380[3]	3,410[1]	360,323[4]	200.63	26.8%	.....	.....	360,323	200.63	.....	.....	.....
Hanover	34,269	46,307	256,903	81.79	10.9%	.....	.....	256,903	81.79	.....	.....	.....
Hawkesbury	.....	.....	386,371[5]	64.42	8.6%	.....	.....	386,371	64.42	.....	.....	.....
Hespeler	.....	73,810	161,330	54.89	7.3%	.....	.....	161,330	54.89	.....	.....	.....
Humberstone	34,546	44,371	140,191	42.77	5.7%	.....	.....	140,191	42.77	.....	.....	.....
Huntsville	.....	.....	103,009	36.14	4.8%	.....	.....	103,009	36.14	.....	.....	.....
Ingersoll	.....	.....	28,376	4.87	0.6%	.....	.....	28,376	4.87	.....	[8]	.....
Kapuskasing	155,337	163,395	429,919	124.68	16.6%	.....	.....	429,919	124.68	.....	.....	.....
Kenora	239,935	125,719[1]	751,411[6]	102.11	13.6%	295,363	40.14	456,048	61.97	.....	20,013	.....
Kincardine	.....	20,795	90,390	41.29	5.5%	.....	.....	90,390	41.29	.....	25,955	.....
Kingsville	53,349	154,882[1]	360,648	151.53	20.2%	.....	.....	360,648	151.53	.....	.....	.....
Leamington	78,443[2]	63,281[2]	518,000	94.94	12.7%	.....	.....	518,000	94.94	.....	.....	.....
Leaside	327,295	599,078	1,281,178	138.70	18.5%	.....	.....	1,281,178	138.70	180,831	.....	.....
Lindsay	40,330	23,456	169,697	21.93	2.9%	13,042	1.69	156,655	20.24	.....	.....	.....
Listowel	7,489	4,322[1]	20,961	6.53	0.9%	.....	.....	20,961	6.53	.....	16,200[9]	.....
Long Branch	155,591[2]	275,695[2]	731,000	140.96	18.8%	.....	.....	731,000	140.96	.....	.....	.....
Meaford	16,959	5,460[1]	23,268	8.71	1.2%	.....	.....	23,268	8.71	.....	.....	.....
Merritton	70,904	.....	70,904	20.81	2.8%	.....	.....	70,904	20.81	.....	.....	.....
Midland	21,880	292,984	817,299	123.17	16.4%	.....	.....	817,299	123.17	.....	.....	.....
Mimico	361,864[7]	.....	1,257,802[7]	143.18	19.1%	.....	.....	1,257,802	143.18	.....	.....	.....
Napanee	30,751	54,123[1]	171,611	51.04	6.8%	.....	.....	171,611	51.04	.....	.....	.....
New Liskeard	1,940	24,993	64,978	21.49	2.9%	.....	.....	64,978	21.49	.....	.....	.....
Newmarket	36,309	16,476	133,646	33.45	4.4%	.....	.....	133,646	33.45	.....	.....	.....
New Toronto	36,563[2]	125,997[2]	938,593	110.44	14.7%	.....	.....	938,593	110.44	.....	.....	.....
Oakville	26,969	23,135	106,513	25.10	3.3%	.....	.....	106,513	25.10	9,000	.....	.....
Orangeville	.....	.....	289,104	112.98	15.1%	.....	.....	289,104	112.98	.....	.....	.....
Orillia	*See page 6*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paris	38,982	118,286[1]	206,858	44.59	5.9%	71,990	15.52	134,868	29.07	.....	.....	71,990[1]
Parry Sound	7,587	151,138[1]	304,816	76.74	10.22%	.....	.....	304,816	76.74	.....	.....	.....
Penetanguishene	411[2]	?	72,086	17.94	2.4%	.....	.....	72,086	17.94	.....	.....	.....
Perth	2,500	156,088[1]	219,798	51.96	6.9%	.....	.....	219,798	51.96	.....	18,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt consolidated. School and local improvement debt estimated at asset value.
(3) Not including separate school debt.
(4) Includes accrued interest on housing debt and $29,389 arrears of principal.
(5) Housing debt settled in full by payment of $50,000.
(6) In addition, guaranteed bonds, Kenora General Hospital, $2,900.
(7) Includes $17,783 separate school debt. Public and high school debt shown at the amount recoverable from the school boards. The apparent increase in school debt arises from adjustments of balances between the school boards and the town.
(8) Not including $45,000 borrowed to finance purchase of Victory Bonds.
(9) More than secured by $30,000 Victory Bonds.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Gravenhurst	$ 2,144	$	$	$	$ 2,144	$ .86	$	$ 2,144	$ .86	$ 5,461S	$ 3,308S	$ .....
Grimsby	.....	38,706	.....	.....	38,706	19.42	.....	38,706	19.42	10,835S[1]	14,984S[1]	.....
Haileybury	43,553	.....	199,337[3]	.....	242,890	135.24	.....	242,890	135.24	141S	.....	.....
Hanover	80,852	.....	.....	.....	80,852	25.74	.....	80,852	25.74	2,361S	9,633S	.....
Hawkesbury	75,653	.....	.....	.....	75,653	12.61	.....	75,653	12.61	.....	.....	.....
Hespeler	29,791	10,182	.....	.....	39,973	13.60	.....	39,973	13.60	1,326S	4,434S	.....
Humberstone	[5]	.....	.....	.....	.....	.....	.....	.....	.....	3,674D	2,574S	.....
Huntsville	18,608	.....	.....	.....	18,608	6.53	.....	18,608	6.53	40D	563D	.....
Ingersoll	6,558	.....	.....	.....	6,558	1.12	.....	6,558	1.12	2,502S	2,273S	.....
Kapuskasing	24,895[5]	15,176	.....	.....	40,071	11.62	.....	40,071	11.62	1,471S	19,225S	.....
Kenora	203,374	34,605	.....	17,303*t*	255,281	34.69	158,789	96,492	13.11	7,704S	21,579S	9,271S*t*
Kincardine	8,726	.....	.....	.....	8,726	3.98	.....	8,726	3.98	2,115S	?	.....
Kingsville	37,272	23,272	.....	.....	60,544	25.44	.....	60,544	25.44	11,108S	4,884S	.....
Leamington	224,167[4]	.....	.....	96,545*g*[4]	320,712[4]	58.78	.....	320,712	58.78	3,169S	.....	?
Leaside	128,816	.....	.....	.....	128,816	13.95	.....	128,816	13.95	15,230S	.....	.....
Lindsay	27,787	36,990	.....	.....	64,777	8.37	.....	64,777	8.37	16,669S	20,772S	.....
Listowel	1,492	.....	.....	.....	1,492	.46	.....	1,492	.46	4,436S	1,310S	.....
Long Branch	105,063[4]	.....	.....	.....	105,063	20.26	.....	105,063	20.26	599S	9,188S	.....
Meaford	850	.....	.....	.....	850	.32	.....	850	.32	1,844S	7,628S	.....
Merritton	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,144S	5,066S	.....
Midland	44,782	93	.....	.....	44,875	6.76	.....	44,875	6.76	6,806S	6,373S	.....
Mimico	133,494[4]	.....	.....	.....	133,494	15.20	.....	133,494	15.20	344S	10,051S	.....
Napanee	65,866	.....	.....	.....	65,866	19.59	.....	65,866	19.59	1,385S	6,389S	.....
New Liskeard	8,644	.....	.....	.....	8,644	2.86	.....	8,644	2.86	7,380S[1]	.....	.....
Newmarket	51,218	6,000	.....	.....	57,218	14.32	.....	57,218	14.32	4,019S	3,926S	.....
New Toronto	85,841[4]	.....	.....	.....	85,841	10.10	.....	85,841	10.10	47,327S	7,959S	.....
Oakville	.....	.....	.....	.....	.....	.....	.....	.....	.....	486D	5,596S	.....
Orangeville	7,024	.....	.....	.....	7,024	2.75	.....	7,024	2.75	4,711S[1]	5,329S	.....
Orillia	*See page 7*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paris	16,115	.....	.....	.....	16,115	3.47	.....	16,115	3.47	2,401S	5,395S	.....
Parry Sound	.....	126,091	.....	.....	126,091	31.74	.....	126,091	31.74	427S	?	.....
Penetanguishene	.....	.....	.....	.....	.....	.....	.....	.....	.....	192S	5,629S	.....
Perth	31,819	26,547	.....	.....	58,366	13.80	.....	58,366	13.80	896S	4,380S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*t*) Telephone.
(S) Surplus (D) Deficit.

(1) Before debt charges and depreciation.
(3) Housing debt includes interest accrued.
(4) Debt consolidated. Utility debt estimated at amount recoverable from the Utility Commission.
(5) Watermains constructed as local improvements.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1944		TAXES COLLECTED IN 1944 (Current and Arrears)		1944 TAX LEVY UNPAID AS AT DEC. 31, 1944	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1944	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1944 Levy	Amount	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)												
Petrolia	2,596	2,801	2,578	$ 18,259	$ 7.08	$1,485,832	$576	$ 63,168	$24.50	$ 64,736	102.5%	$ 7,936	$ 9,570[1]	$ 3.71	$ 144[1]	$ .05
Picton	3,580	3,901	3,690	14,210	3.85	2,748,004	745	99,807	27.05	102,154	102.4%	2,704	3,650	.99	.....	.....
Port Colborne	6,503	6,993	7,187	609,742	84.84	8,282,370	1,152	285,667	39.75	288,319	100.9%	5,354	.....[2]	.....	.....[2]	.....
Port Hope	4,723	5,055	4,898	94,025	19.20	2,585,960	528	135,018	27.57	135,424	100.3%	7,381	.....[3]	.....	.....	.....
Prescott	2,984	3,223	3,318	127,410	38.40	1,538,386	464	75,561	22.77	74,584	98.7%	5,913	7,511[16]	2.26	4,580	1.38
Preston	6,280	6,704	6,718	143,109	21.30	5,527,370	823	191,077	28.44	201,969	105.7%	6,734	17,339[4]	2.58	.....[4]	.....
Renfrew	5,296	5,511	5,673	186,377	32.85	3,245,590	572	155,345	27.38	160,215	103.1%	9,838	12,594[5]	2.22	.....[5]	.....
Riverside	4,432	4,878	5,938	1,923,277	323.90	3,705,849	624	145,183	24.45	155,863	100.7%	20,396	[15]	.....	27,878[15]	4.69
Rockland	2,118	2,040	2,023	.....	.....	235,198	116	24,981	12.35	?	?	5,101	1,900[25]	.94	.....	.....
St. Mary's	3,802	3,635	3,643	60,138	16.54	2,333,108	640	105,329	28.91	109,429	103.9%	12,737	23,125[17]	6.35	6,627	1.82
Sandwich East Twp.	5,542	8,571	9,435	1,301,094	137.90	3,004,635	318	117,752	12.48	121,676	103.3%	13,516	1[28]	.....	1[28]	.....
Sandwich West Twp	3,438	4,735	5,403	3,064,044	567.09	2,521,165	467	92,727	17.16	94,390	101.8%	18,190	.....	.....	44,319[29]	8.20
Simcoe	5,226	6,037	6,063	218,984	36.12	4,797,022	791	182,058	30.03	183,426	100.7%	1,676	4,652[6]	.77	2,627	.43
Sioux Lookout	2,088	1,756	1,745	*See page* [41]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Smith's Falls	7,108	7,159	7,708	168,578	21.87	4,563,630	592	232,449	30.16	241,083	103.7%	6,759	10,073[18]	1.31	.....	.....
Strathroy	2,964	3,016	3,007	23,600	7.85	1,564,710	520	72,207	24.01	77,926	107.9%	4,889	10,292	3.17	117	.04
Sturgeon Falls	4,234	4,576	3,662	285,555	77.97	1,477,943	403	90,597	24.74	80,163	88.5%	28,176	11,724[8]	3.20	.....[8]	.....
Swansea	5,031	6,988	7,142	523,981	74.41	4,993,434	709	263,435	37.41	269,150	102.1%	16,455	.....[9]	.....	38,941[9]	5.53
Tecumseh	2,129	2,412	2,929	240,089	81.97	1,172,430	400	56,477	19.28	59,931	106.1%	8,467	7,642[24]	2.61	5	.....
Thorold	5,092	5,305	5,543	295,260	53.27	2,985,491	539	147,122	26.54	155,658	105.8%	14,791	27,701[19]	5.00	3,122[27]	.56
Tillsonburg	3,385	4,002	4,172	82,499	19.77	2,574,720	617	97,011	23.25	98,282	101.3%	2,252	329[10]	.79	.....	.....
Tisdale Twp.	5,761	9,461	7,260	111,293	15.33	6,390,300[20]	880	310,363	42.75	322,242	103.8%	20,501	10,000[21]	.....	.....[21]	.....
Trenton	6,276	8,323	9,849	244,843	24.86	3,744,997	380	179,110	18.19	202,108	112.8%	22,038	.....[22]	.....	2,769	2.81
Walkerton	2,431	2,679	2,615	3,332	1.27	1,173,846	449	55,586	21.26	58,849	105.9%	6,674	6,674[11]	2.55	1,135	.43
Wallaceburg	4,326	4,986	5,088	44,387	8.72	2,653,998	522	117,209	23.04	129,526	110.5%	7,634	22,221[30]	4.37	.....	.....
Waterloo	8,095	9,025	9,625	324,815	33.75	7,356,017	764	280,307	29.12	284,297	101.1%	2,373	1,488[12]	.15	47	.....
Weston	4,723	5,740	6,214	604,817	97.33	4,634,838	746	226,622	36.47	234,126	103.3%	12,048	.....[13]	.....	.....[13]	.....
Whitby	3,890	5,904	4,721	90,895	19.24	2,961,625	627	111,906	23.69	117,142	104.7%	8,441	1,326[14]	.28	.....[23]	.....
Wingham	1,950	2,030	2,051	7,504	3.66	1,064,808	519	54,591	26.62	56,223	103.0%	4,231	7,328	3.57	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $3,180 for tax arrears and $709 for tax sale lands.

(2) Tax arrears of $9,339 and tax sale lands of $8,769, fully covered by reserves.

(3) Tax arrears of $17,175, fully covered by reserve.

(4) Tax arrears of $22,040 and tax sale lands of $13,702, less reserve of $18,103.

(5) After deducting reserve of $12,319. Tax sale lands of $12,674, fully covered by reserve.

(6) After deducting reserve of $791.

(8) After deducting reserve of $87,957 (including reserve for school taxes). Tax sale lands of $49,159, fully covered by reserve.

(9) After deducting reserve of $25,216 for tax arrears and $24,475 for tax sale lands.

(10) After deducting reserve of $8,018.

(11) After deducting reserve of $5,181.

(12) After deducting reserve of $2,529.

(13) Tax arrears of $23,852 and tax sale lands of $93,843, fully covered by reserves.

(14) After deducting reserve of $11,254.

(15) Total tax arrears and tax sale assets, less reserve of $301,887.

(16) After deducting reserve of $3,835.

(17) After deducting reserve of $1,101.

(18) After deducting reserve of $5,000.

(19) After deducting reserve of $1,080.

(20) Excluding $1,934,223 mines income assessment.

(21) After deducting reserve of $27,331. Tax sale lands of $30,553 are fully covered by reserve.

(22) Tax arrears of $62,838, more than covered by reserve.

(23) After deducting reserve of $9,430.

(24) After deducting reserve of $5,605.

(25) Total tax arrears and tax sale lands, less reserve of $7,780.

(27) After deducting reserve of $33,850.

(28) After deducting reserve of $21,146 for tax arrears and $5,979 for tax sale lands.

(29) Total tax arrears and tax sale lands, less reserves of $151,774.

(30) After deducting reserve of $5,485.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 16,779	$ 1,480[1]	$ 20,542	$ 7.97	1.1%	$	$	$ 20,542	$ 7.97	$	$ 14,595	$ .....
Picton	12,879	1,331[1]	45,590	12.35	1.6%	.....	.....	45,590	12.35	.....	5,000[4]	.....
Port Colborne	104,666	315,627[1]	636,291	88.53	11.8%	.....	.....	636,291	88.53	.....	.....	.....
Port Hope	13,354	50,836[1]	100,751	20.57	2.7%	3,587	.73	97,164	19.84	.....	.....	.....
Prescott	100,000	78,386[1]	178,386	53.76	7.2%	50,976	15.36	127,410	38.40	.....	.....	?
Preston	44,796	34,294	172,498	25.67	3.4%	.....	.....	172,498	25.67	.....	.....	.....
Renfrew	100,856	8,403[1]	315,482	55.61	7.4%	.....	.....	315,482	55.61	.....	.....	.....
Riverside	169,550	1,284,076	2,127,272	358.25	47.8%	.....	.....	2,127,272	358.25	.....	.....	.....
Rockland												.....
St. Mary's	92,356	13,025[1]	147,299	40.43	5.4%	74,994	20.58	72,305	19.85		9,500	.....
Sandwich East Twp.	217,751	?	1,591,614[6]	168.70	22.5%	.....	.....	1,591,614	168.70	.....	.....	.....
Sandwich West Twp.	20,899	?	3,064,044[7]	567.09	75.6%	.....	.....	3,064,044	567.09	.....	3,125	.....
Simcoe	132,874	62,047[1]	248,059	40.91	5.5%	.....	.....	248,059	40.91	.....	25,000[4]	.....
Sioux Lookout	*See page 41*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Smith's Falls	4,913	89,088	242,628	31.48	4.2%	.....	.....	242,628	31.48	.....	23,645	.....
Strathroy	.....	12,218[1]	49,811	16.57	2.2%	.....	.....	49,811	16.57	.....	5,000[4]	.....
Sturgeon Falls	.....	49,893[1]	291,659[2]	79.64	10.6%	.....	.....	291,659	79.64	.....	.....	.....
Swansea	51,442	208,267	579,047	82.23	11.0%	.....	.....	579,047	82.23	.....	.....	.....
Tecumseh	14,715[3]	66,402[1]	410,031	139.99	18.7%	.....[5]	.....	410,031	139.99	.....	.....	.....
Thorold	139,756[3]	155,504[3]	385,884	69.62	9.3%	.....	.....	385,884	69.62	.....	.....	.....
Tillsonburg	15,255	6,828[1]	217,338	52.09	6.9%	4,618	1.11	212,720	50.98	.....	.....	4,618[1]
Tisdale Twp.	80,780	.....	305,661	42.10	5.6%	.....	.....	305,661	42.10	.....	59,946	.....
Trenton	131,598	54,135	364,437	37.00	4.9%	.....	.....	364,437	37.00	.....	.....	.....
Walkerton	.....	.....	43,173	16.51	2.2%	.....	.....	43,173	16.51	.....	6,000	.....
Wallaceburg	32,689	11,699[1]	321,168	63.12	8.4%	.....	.....	321,168	63.12	.....	8,000	.....
Waterloo	167,885	66,062[1]	324,815	33.75	4.5%	.....	.....	324,815	33.75	.....	.....	.....
Weston	157,033[3]	100,615	636,239	102.39	13.7%	.....	.....	636,239	102.39	.....	.....	.....
Whitby	53,217	678	175,556	37.17	5.0%	.....	.....	175,556	37.17	.....	1,751	.....
Wingham	.....	3,554	68,585	33.44	4.4%	10,427	5.08	58,158	28.36	.....	32,721	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Including principal in arrears of $192,928. In addition, interest arrears of $127,315.
(3) Debt consolidated. School and local improvement debt is shown as the amount recoverable from school boards and ratepayers.
(4) Loan for purchase of Victory Bonds.
(5) Reserve for redemption prior to maturity, $15,439.
(6) Includes certificates of indebtedness totalling $201,186.
(7) Includes certificates of indebtedness totalling $1,208,635.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$	$ 2,283	$	$	$ 2,283	$ .89	$	$ 2,283	$ .89	$ 4,036S	$?	$ .....
Picton	31,380	.....	.....	.....	31,380	8.50	.....	31,380	8.50	2,566S	?	.....
Port Colborne	13,383	13,166	.....	.....	26,549	3.69	.....	26,549	3.69	7,963S	9,791S	.....
Port Hope	6,726	.....	.....	.....	6,726	1.37	3,587	3,139	.64	3,359S	7,923S	.....
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,855S	479S	.....
Preston	21,244	8,145	.....	.....	29,389	4.37	.....	29,389	4.37	6,290S	8,800S	.....
Renfrew	17,665	111,440	.....	.....	129,105	22.76	.....	129,105	22.76	8,595S	27,965S	.....
Riverside	.....	60,437 [2]	143,558 [2]	.....	203,995	34.35	.....	203,995	34.35	?	?	.....
Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	303D	592S	.....
St. Mary's	12,550	16,308	.....	.....	28,858	7.92	16,691	12,167	3.34	3,158S	?	.....
Sandwich East Twp.	290,520 [2]	.....	.....	.....	290,520	30.80	.....	290,520	30.80	1,858S	.....	.....
Sandwich West Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Simcoe	18,806	10,269	.....	.....	29,075	4.79	.....	29,075	4.79	17,374S	3,607S	.....
Sioux Lookout	*See page 41*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Smith's Falls	74,050	.....	.....	.....	74,050	9.61	.....	74,050	9.61	11,392S	13,359S	.....
Strathroy	13,749	12,462	.....	.....	26,211	8.72	.....	26,211	8.72	2,108S	?	.....
Sturgeon Falls	6,105 [4]	[4]	.....	.....	6,105 [4]	1.67	.....	6,105 [4]	1.67	1,669S	15,922S	.....
Swansea	.....	55,066	.....	.....	55,066	7.82	.....	55,066	7.82	5,226S	17,873S	.....
Tecumseh	169,942 [2]	.....	.....	.....	169,942	58.02	.....	169,942	58.02	1,368S	4,913S	.....
Thorold	90,624 [2]	.....	.....	.....	90,624	16.35	.....	90,624	16.35	11,403S	4,727S	.....
Tillsonburg	121,647	8,574	.....	.....	130,221	31.21	.....	130,221	31.21	3,850S	1,781S	.....
Tisdale Twp.	194,368*y*	.....	.....	.....	194,368	26.77	.....	194,368	26.77	17,741D	.....	.....
Trenton	119,594 [3]	.....	.....	.....	119,594	12.14	.....	119,594	12.14	18,590S	11,450S	.....
Walkerton	10,589	29,252	.....	.....	39,841	15.24	.....	39,841	15.24	804S	?	.....
Wallaceburg	273,950*y*	2,831	.....	.....	276,781	54.40	.....	276,781	54.40	2,477D	7,184S	.....
Waterloo	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,574S	13,208S	4,502S*g*
Weston	23,216 [2]	.....	.....	8,206 [2]*r*	31,422	5.06	.....	31,422	5.06	10,068S	15,820S	3,029S*r*
Whitby	78,816	5,845	.....	.....	84,661	17.93	.....	84,661	17.93	315S	13,877S	.....
Wingham	44,212	16,869	.....	.....	61,081	29.78	10,427	50,654	24.70	669S	1,043D	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*y*) Waterworks and sewers.
(S) Surplus.
(*r*) Street railway.
(D) Deficit.

(2) Debt consolidated. Debt is shown as the amount owing by the Utility Commissions.
(3) Water debt serviced by waterworks operations as set out in the accounts of the Utility Commission.
This amount includes the town's share of water-main debentures.
(4) Excluding arrears of principal.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945†

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	DOMINION CENSUS		MUNICIPALITY'S REPORT †			SCHOOL DISTRICT	MUNICIPAL ONLY	COMBINED TOTAL ¶		MUNICIPAL ONLY	SCHOOL ONLY	COMBINED
	1931	1941		AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	PER CAPITA
QUEBEC												
Acton Vale	1,753	2,366	2,608	$ 975,600	$ 374	$ 9,175	$15,561	$24,736	$ 9.48	$10,311	$ 430	$ 4.12
Amos*	2,153	2,862	3,108	1,785,550	574	18,338	31,107	49,445	15.91	12,790	12,413	8.11
Asbestos (Sept. 30, 1945)	4,396	5,711	6,608	3,247,857	491	37,056	42,222	79,278	11.99	1,162	2,299	.52
Aylmer*	2,835	3,115	3,161	1,506,367	476	25,672	26,825	52,497	16.61	31,418 [2]	31,613	19.93
Bagotville*	2,468	3,248	3,539	1,072,220	303	20,536	30,644	51,118	14.46	12,560	33,806 [2]	13.10
Baie St. Paul (V.)*	2,916	3,500	3,900	305,525	78	6,006	7,282	13,291	3.41	1,834	1,266	.79
Beauharnois (Dec. 15, 1945)	3,720	3,550	5,000	3,200,516	640	22,286	48,539	70,825	14.17	2,692	2,848	1.11
Beauport*	3,242	3,725	4,309	1,973,920	458	19,834	30,735	50,569	11.73	6,697	4,527	2.60
Berthierville (Berthier)	2,431	2,634	3,054	1,749,930	573	9,215	21,799	31,014	10.15	13,317	2,737	5.25
Black Lake**	2,167	2,276	2,995	1,164,180	389	14,019	15,511	29,530	9.86	23,016 [2]	13,989	12.35
Buckingham*	4,638	4,516	4,500	3,292,331	732	32,968	85,782	118,750	26.11	11,605	6,161	3.95
Chandler (V.)	1,741	1,858	2,500	1,279,447	512	11,653	15,602	27,255	10.90	629	1,075	.68
Charny (V.)	2,823	2,831	3,200	634,395	198	8,659	4,093	12,752	3.99	545	744	.40
Coaticook	4,004	4,414	4,847	2,861,872	591	22,017	38,800	60,817	12.55	9,549	8,309	1.71
Donnacona	2,631	3,064	3,200	2,838,500	887	35,361	18,450	53,811	16.81	....	10,893	3.40
Dolbeau	2,032	2,847	3,500	3,125,800	893	28,064	48,378	76,442	21.84	3,272	2,530	1.65
Dorval (June 30, 1945)	2,052	2,048	2,600	3,945,696	1,518	22,275	64,459	86,734	33.36	7,788	12,268	7.71
East Angus**	3,566	3,501	3,400	2,584,450	760	22,492	65,110	87,602	25.76	11,071	2,729	4.06
Farnham	4,205	4,055	4,328	2,640,595	610	27,598	60,454	88,052	20.34	12,161	4,584	3.87
Giffard (V.)*	3,573	4,909	5,553	1,431,312	258	14,248	29,750	43,998	7.92	8,642	11,831	3.69
Grandmere (City) (Jan. 31, 1946)	6,461	8,608	8,876	16,118,587	1,816	142,539	231,529	374,068	42.14	9,325	5,597	1.68
Iberville*	2,778	3,454	4,300	1,538,568	358	17,726	28,802	46,528	10.82	20,500	5,745	6.10
Kenogami**	4,500	6,579	9,345*	2,488,097	266	121,313	73,888 [3]	195,201	20.89	15,450	14,250	3.18
Lachute*	3,906	5,310	5,206	2,481,450	477	40,454	52,064	92,518	17.77	9,915	21,452	6.02
La Malbaie (V.)*	2,408	2,324	2,347	826,125	352	21,835	8,799	30,634	13.05	232	232	.19
Laprairie	2,774	2,936	3,350	1,195,695	357	14,566	15,805	30,371	9.07	3,679	2,104	1.73
La Salle [1]	2,362	4,651	6,677	10,078,061	1,509	75,231	275,903	351,134	52.59	24,620	*m*	3.69
Lauzon	7,084	7,877	9,500	5,077,825	534	30,869	52,889	83,758	8.82	27,367	1,783	3.07
Laval des Rapides*	2,716	3,242	3,350	1,295,430	387	14,267	22,114	36,381	10.86	15,990	5,792	6.50
Longueuil (City)	5,407	7,087	8,527	5,496,500	645	46,912	127,294	174,206	20.43	17,845	6,313	2.83
Loretteville (V.)	2,251	2,564	2,716	2,060,261	758	14,674	6,166	20,840	7.67	1,246	5,649	2.54
Louiseville	2,365	3,542	3,703	1,698,519	458	10,876	35,408	46,284	12.50	7,084	1,515	2.32
Magog (Nov. 30, 1944)	6,302	9,034	9,312	4,777,300	513	51,647	61,607	113,254	12.16	23,106 [4]	*m*	2.48
Maniwaki (V.)	1,720	2,320	3,000	1,100,000	366	15,322	16,500	31,822	10.61	2,087	3,001	1.70
Matane	4,757	4,633	5,000	2,215,338	443	17,218	23,059	40,277	8.06	?	10,084	?
Megantic	3,911	4,560	4,591	1,613,840	351	19,662	23,591	43,253	9.42	10,238	7,781	3.93
Montmagny*	3,927	4,585	5,000	1,609.894	322	14,871	42,522	57,393	11.48	15,485	4,127	3.92

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
† Information as at December 31, 1945, except where noted.
¶ See Note, page 25.
(V.) Village.
(*m*) Included with municipal.
(1) Under Montreal Metropolitan Commission
(2) Includes consolidated arrears.
(3) Not including sales tax.
(4) After deducting reserve of $5,436.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945 †

MUNICIPALITY	GROSS DEBENTURE DEBT: School Districts ¶ Amount	GROSS DEBENTURE DEBT: Municipal Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand ¶¶ Amount	Total Sinking Funds on Hand ¶¶ Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Temporary Loans and Overdrafts (Municipal Only) Amount
QUEBEC										
Acton Vale	$ 13,600	$ 81,100	$ 94,700	$ 36.31	4.8%	$ 18,080	$ 6.93	$ 76,620	$ 29.38	$ ....
Amos*	....	333,200	333,200	107.21	14.3%	....	....	333,200	107.21	....
Asbestos (Sept. 30, 1945)	91,500	55,500	147,000	22.24	3.0%	....	....	147,000	22.24	....
Aylmer*	56,697	504,011	560,708	177.38	23.7%	8,510	2.69	552,198	174.69	....
Bagotville*	130,300	547,700	678,000	191.58	25.5%	....	....	678,000	191.58	....
Baie St. Paul (V.)*	40,600	23,919	64,519	16.54	2.2%	....	....	64,519	16.54	....
Beauharnois (Dec. 15, 1945)	137,400	254,600	392,000	78.40	10.5%	65,064	13.01	326,936	65.39	8,364
Beauport*	34,300	237,900	272,200	63.17	8.1%	....	....	272,200	63.17	....
Berthierville (Berthier)	27,500	207,000	234,500	76.78	10.2%	....	....	234,500	76.78	....
Black Lake**	79,400	206,900	286,300	95.59	12.7%	....	....	286,300	95.59	....
Buckingham*	16,000	324,600	340,600	75.69	10.1%	35,046	7.79	305,554	67.90	....
Chandler	16,600	106,800	123,400	49.36	6.6%	....	....	123,400	49.36	....
Charny*	9,300	100,000	109,300	34.15	4.6%	....	....	109,300	34.15	....
Coaticook	41,700	469,800	511,500	105.53	14.1%	126,021	26.00	385,479	79.53	....
Donnacona	82,200	81,200	163,400	51.06	6.8%	....	....	163,400	51.06	....
Dolbeau	84,800	237,000	321,800	91.94	12.3%	....	....	321,800	91.94	12,129
Dorval (June 30, 1945)	104,500	352,330	456,830	175.70	23.4%	244,897	94.19	211,933	81.51	14,333
East Angus**	29,600	350,000	379,600	111.64	14.9%	102,647	30.19	276,953	81.45	....
Farnham	88,000	338,300	426,300	98.50	13.1%	65,181	15.06	361,119	83.44	13,000
Giffard*	22,500	85,000	107,500	19.36	2.6%	....	....	107,500	19.36	....
Grandmere (Jan. 31, 1946)	464,400	1,745,000	2,209,400	248.92	33.2%	320,809	36.15	1,888,591	212.77	38,270
Iberville*	42,300	203,500	245,800	57.16	7.6%	63,000	14.65	182,800	42.51	....
Kenogami**	199,500	661,642	861,142	92.15	12.3%	....	....	861,142	92.15	....
Lachute*	51,119	186,802	237,921	45.71	6.1%	....	....	237,921	45.71	....
La Malabie* (V.)	29,100	11,600	40,700	17.34	2.3%	....	....	40,700	17.34	....
Laprairie	23,500	95,000	118,500	35.37	4.7%	....	....	118,500	35.37	5,994
La Salle 1**	247,400	881,800	1,129,200	169.12	22.5%	40,000	5.99	1,089,200	163.13	....
Lauzon	....	269,100	269,100	28.32	3.8%	....	....	269,100	28.32	....
Laval des Rapides*	43,100	377,300	420,400	125.49	16.7%	....	....	420,400	125.49	....
Longueuil	102,400	1,541,034	1,643,434	191.56	25.5%	....	....	1,643,434	191.56	....
Loretteville	15,500	220,800	236,300	87.00	11.6%	....	....	236,300	87.00	....
Louiseville	....	194,300	194,300	52.47	7.0%	....	....	194,300	52.47	5,900
Magog (Nov. 30, 1944)	308,950	244,410	553,360	59.45	7.9%	....	....	553,360	59.45	....
Maniwaki (V.)	20,997	92,550	113,547	37.85	5.0%	15,000	5.00	98,547	32.85	....
Matane	41,900	174,025	215,925	43.19	5.8%	....	....	215,925	43.19	6,000
Megantic	14,600	317,087	331,687	72.25	9.6%	....	....	331,687	72.25	30,000
Montmagny*	83,600	248,400	332,000	66.40	8.9%	....	....	332,000	66.40	....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
† Information as at December 31, 1945, except where noted.

¶ See Note, page 25.
¶¶ Including school sinking funds.
(1) Under Montreal Metropolitan Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945 †

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C.—Catholic P.—Protestant
	Waterworks	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Acton Vale	$ 69,100	$ ...	$ ...	$ 69,100	$ 26.49	$ 917,500	$ 9,175	$ 13,600	$	$	C.*a*
Amos*	190,500	...	...	190,500	61.29	1,774,130	18,338	.....	.....	3,093	C. and P.
Asbestos (Sept. 30, 1945)	55,500	...	...	55,500	8.40	2,661,540	37,056	91,500	.....	.....	C. and P.
Aylmer*	214,765	...	135,000*h*	359,765	113.81	1,848,186	25,672	56,697	8,510	7,000	C. and P.
Bagotville*	188,612*v*	314,342*v*	...	502,954	142.12	971,759	20,536	130,300	.....	..	C.
Baie St. Paul*	30,100*v*	...	...	30,100	7.71	300,325	6,006	40,600	.....	.....	C.
Beauharnois (Dec. 15, 1945)	57,500	...	...	57,500	11.50	2,756,228	22,286	137,400	13,557	.....	C.
Beauport*	233,600	...	...	233,600	54.21	2,186,986	19,834	34,300	.....	10,685	C. and P.
Berthierville (Berthier)	117,600*	...	...	117,600	38.51	1,535,785	9,215	27,500	.....	.....	C.
Black Lake**	101,353*	...	...	101,353	33.84	1,168,240	14,019	79,400	.....	.....	C.*a*
Buckingham*	121,036	58,032	...	179,068	39.79	3,383,223	32,698	16,000	.....	.....	C. and P.*b*
Chandler	...	...	...	.....	.....	1,128,094	11,180	21,400	.....	.....	C.
Charny*	90,000	...	...	90,000	28.12	618,520	8,659	9,300	.....	.....	C.*a*
Coaticook	145,400	245,100	...	390,500	80.56	2,279,725	22,017	41,700	.....	2,000	C. and P.*b*
Donnacona	...	...	...	.....	.....	2,845,300	35,361	82,200	.....	.....	C.*a* and P.
Dolbeau	105,122*v*	...	...	105,122	30.03	2,976,800	28,064	84,800	.....	.....	C. and P.
Dorval (June 30, 1945)	283,000	...	...	283,000	108.85	2,883,364	22,275	104,500	56,934	7,852	C.
East Angus	204,219*v**	...	...	204,219	60.06	2,401,150	22,492	29,600	.....	2,500	C. and P.*a*
Farnham	129,900	5	...	129,900	30.01	2,656,175	27,598	88,000	.....	.....	C.*b* and P.
Giffard* (V.)	260,821*y*	...	...	260,821	46.47	1,424,767	14,248	22,500	.....	2,000	C.
Grandmere (Jan. 31, 1946)	193,014	77,641	...	270,645	30.47	15,837,668	142,539	464,400	70,284	.....	C.*a*
Iberville*	80,000	...	...	80,000	18.60	1,529,650	17,726	42,300	.....	.....	C. and P.
Kenogami**	217,490*	...	...	217,490	23.28	8,901,538	121,313	199,500	.....	11,000	C.*b* and P.
Lachute*	91,802	...	...	91,802	17.63	3,356,126	40,454	51,119	.....	2,500	C. and P.*b*
La Malabie*	73,768*y*	...	...	73,768	31.43	1,819,582	21,835	29,100	.....	752	C.*b*
Laprairie**	37,150	6,875	...	44,025	13.14	1,191,095	14,566	23,500	2,500	4,500	C.*a* and P.*a*
La Salle[1]	211,013*	...	...	211,013	31.60	9,899,427	75,231	247,400	40,000	.....	C.*a*[2]
Lauzon	260,317	...	...	260,317	27.40	3,086,855	30,869	.....	.....	.....	C.*a*
Laval des Rapides*	147,600*	...	...	147,600	44.06	1,262,032	14,267	43,100	.....	.....	C.*a* and P.
Longueuil*	184,934	...	...	184,934	21.69	5,299,394	46,912	114,262	.....	.....	C. and P.
Loretteville	220,800	...	...	220,800	81.30	1,602,325	14,674	15,500	.....	11,000	C. and P.
Louiseville	110,100	...	...	110,100	29.73	1,677,939	10,876	.....	.....	1,450	C. and P.
Magog (Nov. 30, 1944)	29,860	60,000	...	89,860	9.65	5,173,346	57,328	308,950	.....	.....	C. and P.
Maniwaki (V.)	35,100	...	...	35,100	11.70	1,004,345	15,322	20,997	.....	7,500	C.*b* and P.
Matane	162,100	...	...	162,100	32.42	2,459,636	17,218	41,900	.....	5,500	C.
Megantic	10,987	265,700	...	276,687	60.27	1,483,665	19,662	14,600	.....	600	C. and P.
Montmagny*	...	...	...	.....	.....	1,565,319	14,871	83,600	.....	2,450	C.

¶ As at June 30, 1943. School taxes, debt and sinking fund figures are included with municipal figures only in order to make possible a general comparison with towns in other provinces. The fiscal year, and in some cases the boundaries of the school districts do not coincide. They usually are administered by separate boards, which levy and collect their own taxes. For tax arrears of schools, see page 23.

† Information as at December 31, 1945, except where noted.
* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
(*a*) School information as at June 30, 1944.
(*b*) School information as at June 30, 1945.
(*h*) Housing.
(*v*) At asset value.
(*x*) Approximate.
(*y*) Waterworks and sewers.
(1) Under Montreal Metropolitan Commission.
(2) Protestant schools included with Lachine Protestant school board.
(5) In addition, there is a contingent liability of $100,000 in respect of the electric light plant purchased by Southern Canada Power Co.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945 †

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	DOMINION CENSUS		MUNICIPALITY'S REPORT †			SCHOOL DISTRICT	MUNICIPAL ONLY	COMBINED TOTAL		MUNICIPAL ONLY	SCHOOL ONLY	COMBINED
	1931	1941		AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	PER CAPITA
QUEBEC												
Montreal East [1]	2,242	2,355	2,875	$17,554,135	$6,105	$67,076	$352,318	$419,394	$145.88	$23,135	$ 5,119	$ 9.83
Montreal North [1]	4,519	6,152	8,110	2,919,319	359	[5]	134,629	134,629	16.60	44,148	[5]	5.44
Montreal West [1]*	3,190	3,474	3,474	6,824,611	1,964	79,710	124,594	204,304	58.81	28,350	.....	8.16
Montmorency (V.)*	4,575	5,393	5,304	1,105,399	208	22,019	34,604	56,623	10.68	8,794	3,750	2.36
Mount Royal [1]	2,174	4,888	7,623	12,816,408	1,681	103,515	337,371	440,886	57.84	13,057	.....	17.13
Mont Joli (V.)	3,143	3,533	3,500	1,258,485	360	12,668	13,734	26,402	7.54	4,081	13,806	5.11
Mont Laurier (V.)	2,394	2,661	2,652	947,985	358	9,320	9,480	18,800	7.09	334	3,069	1.28
Nicolet	2,868	3,751	5,003	848,325	170	12,893	18,287	31,180	6.23	15,025	7,170	5.54
Noranda (May 31, 1945)	2,246	4,576	5,500	8,473,644	1,541	86,641	71,542	158,183	28.76	18,928	5,712	4.48
Point a Gatineau (V.)*	2,282	2,230	2,331	582,830	250	12,445	11,256	23,701	10.17	10,504	6,937	7.48
Pointe aux Trembles [1]	2,970	4,314	6,030	3,156,181	523	37,166	126,859	164,025	27.20	8,424	4,310	2.11
Pointe Claire	4,872	4,536	4,967	5,920,800	1,192	55,939	131,390	187,329	37.72	31,318	24,064	11.15
Port Alfred (June 30, 1945)	2,342	3,243	3,254	7,310,567	2,246	54,820	36,547	91,367	28.08	1,182	2,020	.98
Priceville (V.)	2,310	2,321	2,661	637,156	239	9,104	4,460	13,564	5.10	697	10,124	4.07
Richmond (Sept. 30, 1943)	2,596	3,082	3,475	1,831,405	527	22,825	29,608	52,433	15.09	11,146	9,751	6.01
Rimouski**	5,589	7,009	7,344	3,417,028	465	36,011	40,793	76,804	10.46	21,402	8,884	4.12
Riviere du Loup	8,499	8,713	8,100	3,683,840	455	57,889	63,852	121,741	15.03	?	?	?
Roberval*	2,770	3,220	3,266	1,472,568	451	7,937	17,113	25,050	7.67	13,839	1,094	4.57
Saindon (V.)*	2,355	2,115	1,882	442,200	235	10,371	7,423	17,794	9.45	2,454	3,873	3.36
Ste. Agathe des Monts*	2,949	3,308	3,200	2,133,265	666	23,233	41,663	64,896	20.28	17,267	15,646	10.29
Ste. Anne de Bellevue	2,417	3,006	2,300	2,704,513	1,176	18,386	25,975	44,361	19.29	3,313	7,202	4.57
St. Joseph d'Alma	3,970	6,449	7,200	2,684,712	373	32,217	29,515	61,732	8.57	7,153	7,530	2.04
St. Joseph (Drummond Co.) [2]	2,812	5,556	5,800	1,488,000	257	21,058	30,487	51,545	8.88	6,451	12,074	3.19
St. Michel	1,528	2,956	5,173	2,036,466	394	[5]	82,949	82,949	16.03	14,533	[5]	2.81
St. Lambert	6,075	6,417	7,000	8,833,491	1,262	99,194	206,600	305,794	43.68	17,201	14,117	4.47
St. Laurent [1]	5,348	6,242	9,292	7,166,551	771	65,758	146,263	212,021	22.82	26,717	10,402	3.99
St. Pierre [1]	4,185	4,061	4,576	5,257,037	1,149	37,361	124,463	161,824	35.36	10,015	8,702	4.09
Ste. Therese*	3,292	4,659	4,700	1,774,125	377	30,175	33,336	63,511	13.51	6,285	9,846	3.43
St. Rose	1,661	2,292	2,541	1,965,990	773	18,339	39,215	57,554	22.65	6,935	3,939	4.28
Terrebonne*	1,955	2,209	2,423	1,355,390	559	6,439	13,339	19,778	8.16	6,906	1,811	3.60
Val d'Or	.....	4,385	7,000	3,250,230	464	49,109	76,384	125,493	17.93	13,801	12,364	3.74
Waterloo	2,193	3,173	3,344*	1,886,216	564	19,767	33,849	53,616	16.03	7,122	952	2.41
Windsor*	2,720	3,368	3,362	1,599,367	476	17,136	22,123	39,259	11.68	6,074	1,745	2.32

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
¶ See Note, page 25.

(V.) Village.
† Information as at December 31, 1945, except where noted.
(1) Under Montreal Metropolitan Commission.
(2) Formerly known as St. Joseph de Grantham.
(5) Annexed to Montreal for school purposes.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945 †

MUNICIPALITY	GROSS DEBENTURE DEBT: School Districts ¶ Amount	GROSS DEBENTURE DEBT: Municipal Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand ¶¶ Amount	Total Sinking Funds on Hand ¶¶ Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Temporary Loans and Overdrafts (Municipal Only) Amount
QUEBEC										
Montreal East[1]	$234,702	$2,315,000	$2,549,702	$886.85	118.3%	$ 23,741	$ 8.26	$2,525,961	$878.59	$
Montreal North[1]	.....	2,137,097	2,137,097	263.51	35.1%			2,137,097	263.51	
Montreal West[1]*	467,748	821,500	1,289,248	371.11	49.5%	30,000	8.64	1,259,248	362.47	
Montmorency (V.)*	59,700	26,100	85,800	16.18	2.2%			85,800	16.18	
Mount Royal[1]	418,790	1,529,000	1,947,790	255.52	34.1%	23,525	3.09	1,924,265	252.43	110,000
Mont Joli	19,300	376,100	395,400	112.97	15.1%			395,400	112.97	
Mont Laurier	18,000	165,279	183,279	69.11	9.1%	11,064	4.17	172,215	64.94	
Nicolet	46,300	131,200	177,500	35.48	4.7%	2,900	.58	174,600	34.90	4,000
Noranda (May 31, 1945)	197,200	298,900	496,100	90.20	12.0%			496,100	90.20	
Pointe a Gatineau (V.)*	52,103	28,500	80,603	30.39	4.1%			80,603	30.39	
Pointe aux Trembles[1]*	414,198	2,855,070[2]	3,269,268	542.17	72.3%	20,439	3.39	3,248,829	538.78	
Pointe Claire	131,700	545,500	677,200	136.34	18.2%	109,036	21.95	568,164	114.39	
Port Alfred (June 30, 1945)	127,300	166,900	294,200	90.41	12.1%			294,200	90.41	
Priceville	1,496	73,600	75,096	28.22	3.8%			75,096	28.22	
Richmond (Sept. 30, 1943)	81,700	131,603	213,303	61.38	8.2%			213,303	61.38	2,602
Rimouski**	84,800	487,000	571,800	77.86	10.4%	108,217	14.73	463,584	63.13	
Riviere du Loup	249,667	1,342,700	1,592,367	196.59	26.2%			1,592,367	196.59	
Roberval*	.....	86,242	86,242	26.41	3.5%			86,242	26.41	
Saindon*	25,300	11,200	36,500	19.39	2.6%			36,500	19.39	
Ste. Agathe des Monts*	46,000	455,500	501,500	156.72	20.9%	89,119	27.85	412,381	128.87	13,500
Ste. Anne de Bellevue	18,200	378,450	396,650	172.46	23.0%	194,174	84.42	202,476	88.04	
St. Joseph d'Alma	182,300	564,400	746,700	103.71	13.8%	38,524	5.35	708,176	98.36	
St. Joseph (Drummond Co.)	57,400	222,600	280,000	48.27	6.4%			280,000	48.27	
St. Michel	.....	2,259,700	2,259,700	436.82	58.2%			2,259,700	436.82	
St. Lambert	311,600	3,424,400	3,736,000	533.71	71.2%			3,736,000	533.71	
St. Laurent[1]	293,228	1,211,000	1,504,228	161.88	21.6%			1,504,228	161.88	
St. Pierre[1]	156,700	547,500	704,200	153.89	20.5%			704,200	153.89	
Ste. Therese*	69,233	103,150	172,383	36.68	4.9%			172,383	36.78	10,253
St. Rose	18,600	291,300	309,900	121.96	16.3%	137,175	53.98	172,725	67.98	20,000
Terrebonne*	.....	260,625	260,625	107.56	13.3%			260,625	107.56	
Val d'Or	118,033	518,250	636,283	90.90	12.1%			636,283	90.90	
Waterloo	25,000	97,400	122,400	36.60	4.9%	19,135	5.72	103,265	30.88	
Windsor*	36,000	51,000	87,000	25.88	3.4%			87,000	25.88	

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
† Information as at December 31, 1945, except where noted.

¶ See Note, page 25.
¶¶ Including school sinking funds.

(1) Under Montreal Metropolitan Commission.
(2) Includes $2,385,070 to Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945†

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C.—Catholic P.—Protestant
	Waterworks	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East[1]	$	$	$	$	$	$17,309,392	$67,076	$234,702	$23,471	$	C. and P.*b*
Montreal North[1]	474,049*v**	.....	.....	474,049	58.45	— — — — — — Annexed to Montreal for School Purposes — — — — — —					
Montreal West[1]	68,000	.....	.....	68 000	19.57	10,056,664	79,710	467,748	30,000	.....	P.*b*
Montmorency*	84,286*y*	.....	.....	84,286	15.89	2,201,932	22,019	59,700	.....	.....	C.
Mount Royal[1]	437,809*	.....	.....	437,809	57.43	13,847,877	103,515	418,790	23,525	.....	C. and P.*b*
Mont Joli	373,700	.....	.....	373,700	106.73	844,512	12,668	19,300	.....	.....	C.
Mont Laurier	121,492	.....	.....	121,492	45.81	932,046	9,320	18,000	.....	.....	C.
Nicolet	105,364*v*	.....	.....	105,364	21.06	758,420	12,893	46,300	.....	.....	C.
Noranda (May 31, 1945)	298,900	.....	.....	298,900	54.34	5,801,169	86,641	197,200	.....	.....	C.*a* and P.
Point a Gatineau*	72,207*y*	10,000	.....	82,207	35.27	622,260	12,445	52,103	.....	4,000	C.*b*
Pointe aux Trembles[1]*	.....	.....	.....	.....	.....	2,687,711	37,166	414,198*b*	20,439*b*	.....	C. and P.
Pointe Claire	182,750**	.....	.....	182,750	36.76	5,772,172	55,939	131,700	55,225	20,000	C.*a* and P.*a*
Port Alfred (June 30, 1945)	62,500*	.....	.....	62,500	19.21	7,309,317	54,820	127,300	.....	.....	C.*b*
Priceville	18,600	.....	.....	18,600	6.99	732,086	9,104	1,496	.....	7,900	C.*b*
Richmond (Sept. 30, 1943)	58,475	.....	.....	58,475	16.83	2,278,073	22,825	81,700	.....	33,820	C. and P.
Rimouski**	303,200	12,000	.....	315,200	42.92	4,166,641	36,011[2]	84,800	10,185	8,100	C.*b*
Riviere du Loup	412,748	192,208	.....	604,956	74.69	3,697,079	57,889	249,667	.....	.....	C.*b* and P.*b*
Roberval*	12,742	.....	.....	12.742	3.90	634,934	7,937	.....	.....	2,868	C.*b*
Saindon*	64,000*y*	.....	.....	64,000	34.01	735,730	10,371	25,300	.....	6,697	C.
Ste. Agathe des Monts*	91,850	150,100	27,240	269,190	84.12	1,618,775	23,233	46,000	.....	.....	C.
Ste. Anne de Bellevue	207,154	35,000	.....	242,154	105.28	2,668,358	18,386	18,200	.....	.....	C. and P.
St. Joseph d'Alma	203,184	56,440	.....	259,624	36.06	2,664,712	32,217	182,300	38,524	.....	C.
St. Joseph (Drummond County)	60,000**	.....	.....	60,000	10.34	1,403,875	21,058	57,400	.....	22,500	C.
St. Michel	162,113*v*	.....	.....	162,113	31.34	— — — — — — Annexed to Montreal for School Purposes — — — — — —					
St. Lambert	367,425	47,096*v*	485,600	899,521	128.50	6,797,697	99,194	311,600	.....	15,829	C. and P.*b*
St. Laurent[1]	.....	.....	.....	.....	.....	6,465,486	65,758	293,228	.....	2,487	C.*b*
St. Pierre[1]	.....	.....	.....	.....	.....	1,432,754	37,361	156,700	.....	8,702	C.
Ste. Therese*	.....	.....	.....	.....	.....	2,187,125	30,175	69,233	.....	13,803	C. and P.
St. Rose	235,000*y*	.....	.....	235,000	92 48	2,157,260	18,339	18,600	.....	3,939	C.*b*
Terrebonne*	27,655	11,086	53,500	92,241	38.07	1,389,225	6,439	.....	.....	7,100	C. and P.
Val d'Or	303,172	.....	.....	303,172	43.31	3,132,388	49,109	118,033	.....	.....	C.*b* and P.*a*
Waterloo	46,915	.....	.....	46,915	14.03	1,654,260	19,767	25,000	.....	4,000	C.*b* and P.*a*
Windsor*	14,300	5,500	.....	19,800	5.89	2,090,630	17,136	36.000	.....	.....	C

* Municipal information as at December 31, 1943.
** Municipal information as at De ember 31, 1944.
¶ See Note, page 25.

† Information as at December 31, 1945, except where noted.
(*a*) School information as at June 30, 1944.
(*b*) School information as at June 30, 1945.
(*h*) Housing.
(*v*) At asset value.
(*y*) Waterworks and sewers.
(1) Under Montreal Metropolitan Commission.
(2) Tax levy not reported—tax collection figure used.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1944		TAXES COLLECTED IN 1944 (Current and Arrears)		1944 TAX LEVY UNPAID AS AT DEC. 31, 1944	ACCUMULATED TAX ARREARS (Incl. 1944 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report													
	1931	1941	1944	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1944 Levy	Amount	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK				(X)												
Bathurst (Feb. 28/45)	3,300	3,554	4,000	$ †	$	$2,393,838	$598	$120,631	$30.16	$121,368	100.6%	$ 5,180[5]	$ 5,525[26]	$ 1.38	$	$ .....
Campbellton	6,505	6,748	7,500	†	.....	4,026,743	537	185,618	24.75	223,628	120.3%	28,904	54,922[2]	7.32	6,146	.82
Chatham	4,017	4,082	4,082[1]	†	.....	1,415,088	347	70,286	17.22	63,730	90.7%	27,066	61,417[3]	15.05	9,527	2.33
Dalhousie	3,974	4,508	5,000	†	.....	1,306,575	261	134,100[28]	26.82	137,423[28]	102.5%	?	26,944[4]	5.39	.....	.....
Edmundston	6,430	7,096	8,000	486,529	60.82	4,560,725	570	252,170	31.52	260,079	103.1%	11,494[5]	22,853[5]	2.86	493	.06
Newcastle	3,383	3,781	3,800	†	.....	1,329,648	350	90,010	23.69	?	?	18,414	41,647[6]	10.96	....	.....
Sackville	2,234	2,489	2,489	7,355	2.96	1,120,250	450	61,329	24.64	63,284	103.2%	4,399	1,399[7]	.56	...	...
Sussex (Oct. 31, 1944)	2,252	3,027	3,027	60,755	20.07	1,122,500	371	60,287	19.92	49,585	82.2%	?	17,323	5.72	...	.....
St. Stephen	3,437	3,306	4,500	65,520	14.56	2,198,700	489	108,200	24.04	106,706	98.6%	15,960	21,968[8]	4.88	.....	.....
Woodstock	3,259	3,593	3,550	68,000	19.15	2,334,100	657	86,926	24.49	87,393	101.5%	12,673	23,627[9]	6.66	1,651	.47
NOVA SCOTIA																
Amherst	7,450	8,620	10,000	367,984	36.80	3,954,255	395	178,505	17.85	191,888	107.5%	19,402	20,588[10]	2.06	5,856	.59
Bridgewater	3,262	3,445	3,445	181,416	52.66	1,619,335	470	80,298	23.31	83,101	103.5%	5,074	6,199	1.80	...	...
Dominion	2,846	3,279	3,300	70,610	21.40	397,495	120	41,223	12.49	46,862	113.7%	11,450	12,670[11]	3.84	500	.15
Inverness	2,900	2,975	2,700	27,026	10.01	375,000	139	31,103	11.52	32,185	103.5%	9,368	15,314[27]	5.67	...	...
Kentville	3,033	3,928	4,500	166,032	36.90	1,483,565	330	78,920	17.54	79,693	101.0%	6,973	14,238[12]	3.16		
Liverpool	2,669	3,170	3,500	132,191	37.77	1,516,025	433	77,465	22.13	78,135	100.9%	2,174	68[13]	.02	...	...
Lunenburg	2,727	2,856	2,856	30,650	10.73	1,648,546	577	82,118	28.75	84,718	103.2%	382	415[14]	.15	...	.....
New Glasgow	8,858	9,210	10,000	346,623	34.66	5,750,275	575	196,933	19.69	216,733	110.1%	29,084	36,227[29]	3.62	334	.03
North Sydney	6,139	6,836	7,500	154,520	20.60	2,294,525	306	135,804	18.11	?	?	36,319	43,589[15]	5.81	20,527	2.74
Parrsboro	2,455	1,971	1,971	34,516	17.51	426,980	217	31,804	16.14	34,518	108.5%	5,290	6,876[16]	3.49	...	...
Pictou	3,152	3,069	5,500	145,970	26.54	1,524,230	277	70,866	12.88	70,288	99.2%	3,862	4,080[17]	.74	202	.04
Springhill	6,355	7,170	7,200	160,334	22.27	1,189,160	165	128,134	17.80	138,502	108.1%	15,912	37,161[18]	5.16	...	.....
Stellarton	5,002	5,351	5,600	136,299	24.34	2,424,500	433	86,890	15.52	92,949	107.0%	11,607	22,696[19]	4.05	4,055	.72
Sydney Mines	7,769	8,198	8,200	101,249	12.35	2,205,870	269	131,305	16.01	138,108	105.2%	37,453	119,993[20]	14.63	4,810	.59
Trenton	2,613	2,699	3,000	787	.26	1,396,260	465	61,433	20.48	66,711	108.6%	4,422	5,705[24]	1.90	...	...
Westville	3,946	4,115	4,200	96,180	22.90	1,255,785	299	65,148	15.51	78,851	121.0%	17,880	37,745[23]	8.99	1,009	.24
Windsor	3,032	3,436	3,402	85,325	25.08	1,556,050	457	90,876	26.71	93,930	103.4%	16,474	25,561[25]	7.51	.....	.....
Yarmouth	7,055	7,790	8,700	200,964	23.11	4,137,950	476	196,885	22.63	205,971	104.7%	20,647	6,262[21]	.72	434	.50
PRINCE EDWARD ISLAND																
Summerside	3,750	5,034	5,034	287,038	57.02	3,272,625	650	63,408	12.60	64,139	101.1%	730	5,397[22]	1.07	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

† Not segregated.

(1) Population not reported. 1941 census population is used for per capita figures.

(2) After deducting reserve of $25,235.

(3) After deducting reserve of $23,178.

(4) After deducting reserve of $9,597. (1943 figures)

(5) After deducting reserve of $16,369.

(6) After deducting reserve of $27,292.

(7) After deducting reserve of $10,338.

(8) After deducting reserve of $8,459.

(9) After deducting reserve of $7,046.

(10) After deducting reserve of $17,028.

(11) After deducting reserve of $19,495.

(12) After deducting reserve of $1,048.

(13) After deducting reserve of $12,191.

(14) After deducting reserve of $415.

(15) After deducting reserve of $40,911.

(16) After deducting reserve of $1,597.

(17) After deducting reserve of $1,223.

(18) After deducting reserve of $12,230.

(19) After deducting reserve of $8,402.

(20) After deducting reserve of $75,608.

(21) After deducting reserve of $32,646.

(22) After deducting reserve of $1,400.

(23) After deducting reserve of $27,254.

(24) After deducting reserve of $4,985.

(25) After deducting reserve of $27,575.

(26) After deducting reserve of $13,801.

(27) After deducting reserve of $20,716.

(28) As at December 31, 1943.

(29) After deducting reserve of $10,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 28, 1945)	$ 26,500	$	$ 541,500	$135.38	18.0%	$235,787	$58.95	$305,713	$ 76.43	$ 43,573 [2]	$ 39,094	$ .....
Campbellton	154,000	.....	1,162,000	154.93	20.6%	636,667	84.89	525,333	70.04	42,758	42,319	.....
Chatham	15,000*	.....	270,000	66.14	8.8%	100,653	24.66	169,347	41.48	4,300	15,423	.....
Dalhousie	85,000*	.....	666,729	133.34	17.8%	88,304 [4]	17.66	578,425	115.68	.....	.....	.....
Edmundston	309,000	.....	1,372,973	171.62	22.9%	369,444	46.18	1,003,529	125.44	.....	10,573	.....
Newcastle	85,000	.....	285,000 [3]	75.00	10.0%	221,898	58.39	63,102	16.61	?	?	.....
Sackville	.....	.....	320,500	128.77	17.2%	172,961	69.49	147,539	59.28	20,483	.....	.....
Sussex (Oct. 31, 1944)	60.000	.....	151,000	49.88	6.7%	90,245	29.81	60,755	20.07	.....	.....	.....
St. Stephen	22,000	.....	413,000	91.78	12.2%	328,980	73.11	84,020	18.67	.....	.....	.....
Woodstock	4,000	.....	124,000 [1]	34.93	4.7%	.....	.....	124,000	34.93	.....	9,000	.....
NOVA SCOTIA												
Amherst	29,100	.....	702,700	70.27	9.4%	323,177	32.32	379,523	37.95	.....	.....	.....
Bridgewater	88,300	.....	806,114	233.99	31.2%	351,829	102.13	454,285	131.86	4,662	7,071	.....
Dominion	.....	.....	117,500	35.61	4.7%	34,566	10.48	82,934	25.13	.....	3,253	.....
Inverness	.....	.....	51,900	19.22	2.6%	15,802	5.85	36,098	13.37	65,168	.....	.....
Kentville	117,500	.....	434,931	96.65	12.9%	161,915	35.98	273,016	60.67	.....	28,292	.....
Liverpool	59,000	.....	365,300	104.37	13.9%	126,024	36.01	239,276	68.36	.....	.....	.....
Lunenburg	25,000	.....	202,000	70.73	9.4%	110,395	38.66	91,605	32.07	.....	.....	.....
New Glasgow	189,000	.....	1,128,450	112.84	15.0%	642,181	64.22	486,269	48.63	.....	.....	.....
North Sydney	25,000	.....	338,500	45.13	6.0%	121,153	16.15	217,347	28.98	.....	6,778	.....
Parrsboro	12,500	.....	118,900	60.32	8.0%	42,947	21.79	75,953	38.53	.....	.....	.....
Pictou	103,705	.....	355,305	64.60	8.6%	133,715	24.31	221,590	40.29	.....	.....	.....
Springhill	68,100	.....	379,700	52.74	7.0%	165,455	22.98	214,245	29.76	.....	15,300	.....
Stellarton	57,000	.....	276,500	49.37	6.6%	109,881	19.62	166,619	29.75	.....	9,748	.....
Sydney Mines	12,000	.....	174,000	21.22	2.8%	37,768	4.61	136,232	16.61	.....	.....	.....
Trenton	12,000	.....	108,300	36.10	4.8%	97,839	32.61	10,461	3.49	.....	.....	.....
Westville	15,000	.....	202,600	48.24	6.4%	61,228	14.58	141,372	33.66	.....	10,194	.....
Windsor	52,500	.....	249,700	73.40	9.8%	134,809	39.63	114,891	33.77	7,500	39,013	.....
Yarmouth	120,000	.....	690,500	79.37	10.6%	174,861	20.10	515,639	59.27	.....	.....	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	765,000	151.97	20.3%	426,505	84.73	338,495	67.24	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(*) As at December 31st, 1943.

(1) In addition, guaranteed bonds of $21,000.

(2) Dominion of Canada 2% Loan.

(3) In addition, guaranteed bonds of $15,000.

(4) Includes School Sinking Funds as at Dec. 31st, 1943.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

GOVT. PUBNS.

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28, 1945)	$184,000	$	$	$	$184,000	$46.00	$ †	†	.....	$ 590D[2]	$	$ .....
Campbellton	105,000	50,000	.....	.....	155,000	20.67	†	†	.....	1,117S	44,256S	.....
Chatham	122,000	19,500	.....	5,000*f*	146,500	35.89	†	†	.....	326S[2]	.....	9,742D*f*
Dalhousie	408,000*y*	15,000	.....	.....	423,000	84.60	†	†	.....	5,376S[1]	4,463S[1]	.....
Edmundston	242,500	447,500	.....	.....	690,000	86.25	173,000	517,000	64.62	151S	44,591S	.....
Newcastle	65,000	.....	.....	.....	65,000	17.11	†	†	.....	?	.....	.....
Sackville	249,000*y*	.....	.....	.....	249,000	100.04	108,816	140,184	56.32	3,394D	.....	.....
Sussex (Oct. 31, 1944)	24,000	.....	.....	.....	24,000	7.02	24,617*	.....	.....	?	?	.....
St. Stephen	282,000	.....	.....	.....	282,000	62.67	263,500	18,500	4.11	752S	.....	.....
Woodstock	56,000	.....	.....	.....	56,000	15.78	.....	56,000	15.78	2,853D[2]	.....	.....
NOVA SCOTIA												
Amherst	69,500	.....	.....	.....	69,500	6.95	57,961	11,539	1.15	4,448S	.....	.....
Bridgewater	119,900	272,014	.....	.....	391,914	113.76	119,045	272,869	79.20	302D	17,447S	.....
Dominion	16,000	.....	.....	.....	16,000	4.85	3,676	12,324	3.73	1,361S	1,424S	.....
Inverness	17,000*y*	.....	.....	.....	17,000	6.30	7,928	9,072	3.36	550S	.....	.....
Kentville	155,331	.....	.....	.....	155,331	34.52	48,347	106,984	23.77	8,823S	515D	.....
Liverpool	143,500	64,200	.....	.....	207,700	59.34	100,615	107,085	30.59	1,713S	8,036S	.....
Lunenburg	54,000	39,000	.....	.....	93,000	32.56	32,045	60,955	21.34	1,669D	3,704S	.....
New Glasgow	389,400	.....	.....	.....	389,400	38.94	249,733	139,667	13.97	118S	.....	.....
North Sydney	69,000	.....	.....	.....	69,000	9.20	6,173	62,827	8.38	5,317D	.....	.....
Parrsboro	51,500	23,000	.....	.....	74,500	37.80	33,063	41,437	21.02	276D	2,374S	.....
Pictou	117,900	.....	.....	.....	117,900	21.44	42,280	75,620	13.75	6,838S	12,508S	.....
Springhill	55,000	.....	.....	.....	55,000	7.64	1,089	53,911	7.49	2,108S	.....	.....
Stellarton	59,500	.....	.....	.....	59,500	10.62	29,180	30,320	5.41	5,658S	.....	.....
Sydney Mines	38,000	.....	.....	.....	38,000	4.63	3,017	34,983	4.26	72S	.....	.....
Trenton	79,500	.....	.....	.....	79,500	26.50	69,826	9,674	3.23	354D	.....	.....
Westville	80,000	.....	.....	.....	80,000	19.05	34,808	45,192	10.76	545[3]	.....	.....
Windsor	100,000	.....	.....	.....	100,000	29.39	70,434	29,566	8.69	3,996D[3]	.....	.....
Yarmouth	380,000	.....	.....	.....	380,000	43.68	65,325	314,675	36.16	8,128S		
PRINCE EDWARD ISLAND												
Summerside	20,000	200,000	.....	.....	220,000	43.70	168,543	51,457	10.22	6,464S	37,550S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(*f*) Ferries.
* As at October 31st, 1943

(*y*) Waterworks and sewers.
(S) Surplus.

(D) Deficit.
(1) After deducting operating expenses and debenture interest only.

(2) After deducting operating expenses only.
(3) Deficit due to capital expenditure out of revenue.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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MUNICIPALITY (a)	POPULATION 1943	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (c)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwhack	8,800	104.84	$4,511,600	$158,969	$150,826	$ 9,810	$	$ 46,500	$ 7,771	$ .....
Coldstream (Dec. 31, 1943)	900	26.56	784,483	21,182	23,668	1,747	.....	.....	.....	.....
Coquitlam (Dec. 31, 1943)	8,500	58.00	1,410,162	67,293	71,216	16,686	23,219	88,030	15,261	18,828[14]
Delta	4,287	65.62	4,491,215	117,785	125,845	4,396	530,000	644,760	381,235	*p* ?
Esquimalt (*s*)	4,500	2.34	2,357,813	91,582	91,783	7,821	.....	401,000	249,682	*p* ?
North Vancouver (*s*)	8,500	75.00	3,098,895	180,036	189,719	93,006	376,725	2,111,041[18]	1,094,221	*p* ?
Oak Bay	10,200	4.00	7,876,202	243,808	248,080	11,675	.....	375,735	136,684	15,697
Penticton	7,000	11.01	2,899,793	128,782	132,678	21,209	224,225	845,286	615,144	7,577
Richmond	10,296	46.87	8,343,355	207,927	214,089	24,162	798,500	1,135,900	580,418	.....
Saanich (*s*)	25,000	70.31	10,271,645	308,149	357,784	34,586	300,850	393,850	212,811	.....
Summerland	2,400	20.31	1,030,829	29,336	30,148	1,865	204,718	329,718	132,115	.....
West Vancouver	9,300	38.00	4,276,521	266,388	279,824	39,600	308,736	1,432,136	653,836	.....
MANITOBA (All Rural)										
Albert	1,150	288.00	1,314,080	39,114	47,412	8,533[17]	.....	76,348*v*	.....	.....
Assiniboia	1,500	33.82	710,380	39,140	38,273	15,718[1]	.....	275,738[15]	.....	.....
Birtle	1,795*d*	324.00	1,921,180	59,318	85,856*t*	16,428	.....	59,569*v*	.....	.....
Cameron	1,454	287.00	2,118,260	43,546	49,564	11,777[2]	.....	30,934*v*	.....	.....
Dauphin	6,000	568.63	2,314,257	107,456	120,473	31,348	.....	67,805*v*	.....	.....
Dufferin	2,563	357.66	3,922,855	112,541	114,604*t*	12,068[3]	.....	75,491*v*	38,312	.....
Fort Garry (*s*)	4,400	26.87	1,778,090	114,625	130,715	25,004	54,504*w*	864,648*w*[16]	364,606	.....
Kildonan East (*s*)	8,350*d*	3.23	2,828,305	212,225	232,919*t*	45,904	119,913*w*	219,010*w*[12]	72,537[13]	.....
Kildonan West (*s*)	6,110*d*	2.96	1,987,020	158,200	159,491*t*	33,072	[10]	963,697*w*	1,829	.....
Kildonan North (*s*)	1,946*d*	9.26	649,215	37,299	54,910*t*	8,861	.....	49,707	.....	.....
Macdonald	3,037	429.21	4,327,147	155,051	166,923	38,181[4]	.....	271,618*v*	42,960	.....
Miniota	1,654	324.00	2,633,000	73,927	112,048*t*	34,739	.....	57,133*v*	.....	.....
Minitonas	3,338	456.44	1,679,780	73,207	90,857	.....[5]	.....	58,565*v*	.....	.....
Pipestone	2,600	432.00	3,062,450	76,838	115,292	20,921[6]	.....	74,652*v*	.....	.....
Portage la Prairie	6,256[19]	740.64	8,091,880	177,541	191,068*t*	39,538	.....	57,089*v*	.....	.....
Rockwood	4,280	447.24	1,964,805	117,570	126,927	50,766[7]	.....	64,469*v*	.....	.....
Springfield	4,901[19]	624.78	3,288,920	152,778	171,291*t*	44,180[8]	2,648	129,726*v*	.....	.....
Swan River	5,444*d*	635.09	3,523,800	121,877	157,319*t*	26,823	.....	37,009	.....	.....
St. Andrews	6,476	283.35	2,948,105	132,289	134,751	10,758[9]	.....	67,127*v*	.....	.....
St. James (*s*)	14,265	7.98	4,269,260	304,765	328,129*t*	58,226	5,547	2,704,727*w*	.....	.....
St. Vital (*s*)	11,384[19]	22.57	4,450,730	284,174	321,627*t*	71,981[11]	[10]	1,247,709*w*	52,189	18,679
Wallace	2,275*d*	429.50	1,997,595	78,935	108,287*t*	30,933	.....	77,761	.....	.....
Westbourne	3,179*d*	486.00	1,865,870	78,485	91,823*t*	22,748	.....	71,017	.....	.....
Woodworth	2,071*d*	309.88	1,977,725	78,585	123,372*t*	29,003	.....	46,029	.....	.....

(*a*) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

(*b*) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

(*c*) Includes housing debts.

(*d*) Dominion census population, 1941.

(*p*) Provincial Government loan.

(*s*) Indicates municipality suburban or partly suburban in character.

(*t*) Includes proceeds of tax sale certificates and tax sale lands.

(*v*) Not inclusive of school debt.

(*w*) Includes municipality's share of Greater Winnipeg Water District *net* debt, which is largely carried by taxation. The amount for each municipality is as follows:

Fort Garry	$ 54,504
Kildonan East	119,913
Kildonan West	79,767
St. James	166,168
St. Vital	159,525

(1) After deducting reserve of $3,165.

(2) After deducting reserve of $3,545.

(3) After deducting reserve of $13,771.

(4) Before deducting reserve (1943 reserve, $50,135).

(5) Tax arrears of $35,075, more than covered by reserve of $37,552.

(6) After deducting reserve of $18,387.

(7) After deducting reserve of $11,884.

(8) After deducting reserve of $8,653.

(9) Total tax assets, less reserve of $86,894.

(10) Debt consolidated.

(11) After deducting reserve of $20,000.

(12) In addition, debenture principal in arrears, $655,273, and interest postponed, $72,286. East Kildonan School District debt, $262,891.

(13) In addition, housing fund cash and investments, $99,617.

(14) Includes $6,328 liability to Provincial Government.

(15) Includes $39,507 St. Charles School District debt. In addition, arrears of interest.

(16) Includes $317,376 principal in arrears.

(17) After deducting reserve of $24,404.

(18) In addition, Burrard Inlet, Tunnel & Bridge Co. guarantee, $396,500.

(19) As at December 31st, 1943.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools Only	Public Utilities Only	TOTAL (Including Schools and Public Utilities)					
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
BRITISH COLUMBIA																	
Alberni	702	1,807	2,000	$ 467,536*	$239	$31,666	$15.83	$33,321	$ 5,171	$ 5,000	$ 52,163	$ 59,663	$ 29.83	6.0%	$ 25,593	$ 12.80	$?
Armstrong	989	977	1,010	544,085	495	21,763	21.54	23,041	1,552		29,108	43,308	42.87	8.6%	27,285	27.01	.....
Courtenay	1,219	1,737	2,000	1,259,353	630	37,951	18.98	38,806	5,285	8,000	158,000	183,100	91.55	18.3%	156,290	78.14	.....
Cumberland	2,371	885	950	234,279*	246	15,923	16.76	16,914	2,070								1,000
Duncan	1,843	2,189	2,500	865,767	346	35,186	14.07	36,183	2,402	6,091	50,000	66,591	26.63	5.3%	35,002	14.00	.....
Enderby	555	538	600	322,675	538	13,950	23.25	16,067	1,978	[1]	[1]	21,665	36.11	7.2%	.....	.....	.....
Grand Forks	1,298	1,259	1,380	524,895	380	29,337	21.29.	?	4,128		60,874	60,874	44.11	8.8%	38,340	27.78	.....
Greenwood	171	363	363*	79,422*	219	5,572*	15.35	5,792	3,149	[1]	[1]	19,729	54.35	10.9%	.....	.....	.....
Kaslo	523	468	700	281,990	403	13,692	19.56	15,007	2,161		40,000	40,000	57.14	11.4%	22,824	32.60	.....
Ladysmith	1,443	1,706	1,706	398,304	233	22,289	13.06	22,761	3,184								17,362[2]
Merritt	1,296	940	960	306,783	320	20,660	21.52	?	4,403		46,500	163,000	169.79	34.0%	82,316	85.75	14,000
Port Coquitlam	1,312	1,539	2,000	814,942	407	45,411	22.70	44,118	11,256	[1]	[1]	225,511	112.76	22.6%	35,378	17.69	?
Port Moody	1,260	1,512	1,900	768,033	404	30,721	16.17	30,364	8,779			204,968	107.88	21.6%	112,287	59.10	?
Salmon Arm	830	836	1,000	584,314	584	25,144	25.14	28,356	4,910		99,479	108,879	108.88	21.7%	66,240	66.24	?
ALBERTA ¶																	
Athabasca	573	578	700	190,266	272	20,007	28.58	21,881	1,464[4]	7,290	33,025	40,315	57.59	11.5%	.....	.....	.....
Bassano	615	582	600	268,665	448	18,641	31.07	16,674	92,387	[3]	141,206	170,642	284.40	56.9%	.....	.....	.....
Beverly	1,112	981	1,100	254,163	231	20,510	18.64	18,609	10,932[11]	10,926	.....	13,657[10]	12.42	2.5%	.....	.....	.....
Big Valley	447	291	250	108,942	436	6,443	25.77	6,229	1,387	28,276*	.....	28,276	113.10	22.6%	.....	.....	.....
Blairmore	1,629	1,731	2,000	1,452,484	726	47,839	23.92	47,518	32,080	.....	...	.					
Bow Island	314	291	435	177,670	408	2,668	6.13	2,393	15,599	12,103*	.....	12,103	27.82	5.6%	.....	.....	4,664
Castor	634	625	650	349,763	538	13,002	20.00	12,764	504								
Cardston	1,672	1,864	2,300	1,207,412	525	41,609	18.09	45,732	37,515	5,167	12,949	18,116	7.90	1.6%	.....	.....	5,500
Claresholm	1,156	1,265	1,500	1,152,210	768	48,027	32.02	51,556	6,525[12]		5,265	5,265	3.51	0.7%	.....	.....	.....
Coleman	1,704	1,870	2,500	757,200	303	?	?	66,122	10,323								
Coronation	736	581	630	401,986	638	19,523	30.99	21,472	4,811[13]		42,977	42,977	68.22	13.6%	.....	.....	.....
Didsbury	798	892	900	879,648	977	37,437	41.60	41,461	23,018	3,001*	.....	3,001	3.33	0.7%	.....	.....	.....
Edson	1,547	1,499	1,600	613,451	383	35,084	21.93	35,541	12,267[8]	.....	22,750	22,750	14.22	2.8%	.....	.....	.....
Ft. Saskatchewan	999	903	900	258,625	287	19,108	21.23	17,980	?	2,739	.. ..	2,739	3.04	0.6%	.....	.....	.....
Gleichen	514	435	500	215,707	431	15,891	31.78	17,883	[6]	.. .	...	.	.. ..		. .	.	.
Grande Prairie	1,464	1,724	2,500	1,152,372	461	62,845	25.14	74,185	11,182[9]	15,500	84,227[y]	99,727	39.89	8.0%	.....	.....	.....
Hanna	1,490	1,622	2,000	980,694	490	37,505	18.75	38,859	30,027	13,703	87,146	100,849	50.42	10.1%	.....	.....	.....
Hardisty	428	457	525	219,372	418	10,582	20.16	13,131	2,549[7]	.. .	.	.. ..	.....		.....	.....	.....
High River	1,459	1,430	1,700	1,001,950	589	57,161	33.62	61,320	6,624[8]	5,458	.....	5,458	3.21	0.6%	.....	.....	.....
Innisfail	1,027	1,223	1,200	530,830	442	39,716	33.10	43,652	4,091	12,600	.....	12,600	10.50	2.1%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at December 31, 1943.

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(y) Waterworks and sewers.

(1) Debt consolidated.
(2) Loan from Province.
(3) School district now part of a school division.
(4) After deducting reserve of $15,537.
(5) After deducting reserve of $10,985.
(6) Tax arrears of $4,605, more than covered by reserve of $14,000. In addition, taxes on tax sale property of $20,498.
(7) In addition, tax sale property of $32,275, against which reserve of $5,000.
(8) After deducting reserve of $2,000.
(9) After deducting reserve of $20,000.
(10) After cancellation of $30,335 town and school debentures formerly owned by the town.
(11) After deducting reserve of $15,000.
(12) After deducting reserve of $2,988. In addition, tax sale property of $23,498.
(13) After deducting reserve of $12,744.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools Only	Public Utilities Only	TOTAL (Including Schools and Public Utilities)					
	1931	1941	1943	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ALBERTA ¶																	
Lacombe	1,259	1,603	1,750	$1,000,861	$572	$51,900	$29.66	$55,853	$ 3,094	$	$	$ 868[10]	$ .50	0.1%	$	$	$17,758
Leduc	900	871	900	337,227	375	21,424	23.80	23,326	1,453	.....	.....	.....	.....	.....	.....	.....	.....
MacLeod	1,447	1,912	2,000	973,903	487	34,930	17.46	33,861	4,361	33,051	171,383	397,513	198.76	39.7%	.....	.....	.....
Magrath	1,224	1,207	1,300	308,802	237	44,690	34.38	53,863	29,691	32,309	.	74,467	57.28	11.5%	.....	.....	.....
Morinville	570	580	575	216,309	376	11,845	20.60	14,622	3,238	.....	.....	.....	.....	.....	.....	.....	.....
Nanton	739	718	750	430,756	574	12,315*s*	21.42	12,031*s*	3,414*s*	.....	.....	.....	.....	.....	.....	.....	.....
Okotoks	760	591	800	544,885	681	20,865	26.08	23,923	10,514	.....	.....	.....	.....	.....	.....	.....	.....
Olds	1,056	1,337	1,400	717,180	512	45,052	32.18	52,269	13,688	30,933	.....	31,933	22.81	4.6%	.....	.....	4,800
Peace River	864	873	1,050	308,716	294	23,997	22.85	23,915	13,115	.....	.....	.....	.....	.....	.....	.....	.....
Pincher Creek	1,024	994	990	587,235	593	30,301	30.61	30,836	1,565	.....	15,654	15,654	15.81	3.2%	.....	.....	.....
Ponoka	836	1,306	1,300	1,043,427	802	36,692	28.22	37,156	8,932	30,000	.....	32,340	24.88	5.0%	.....	.....	.....
Raymond	1,849	2,089	2,340	1,088,219	465	76,609	32.74	84,656	52,800[1]	.....	10,667*	17,198*	73.50	14.7%	.....	.....	.....
Redcliff	1,192	1,111	1,100	402,662	366	28,278	25.71	31,168	28,982	16,188	?	209,250	190.23	38.0%	.....	.....	.....
St Albert	825	697	700	210,906	301	12,175	17.38	12,707	5,505	.....	.....	.....	.....	.....	.....	.....	9,500
St. Paul (de Metis)	938	1,018	1,200	787,080	656	33,500	27.92	36,350	13,410[2]	18,807*	.....	18,807	15.67	3.1%	.....	.....	.....
Stettler	1,219	1,295	1,250	1,260,190	1,008	44,442	35.55	45,939	2,346	.....	13,689	13,689[11]	10.95	2.2%	.....	.....	.....
Strathmore	523	560	540	346,642	642	14,560	26.96	16,550	4,435	.....	.....	.....	.....	.....	.....	.....	.....
Taber	1,279	1,331	1,500	852,200	568	49,751	33.17	51,553	29,598[16]	40,781	33,276[8]	123,791	82.53	16.5%	.....	.....	.....
Tofield	497	551	544	395,518	727	18,112	33.54	17,734	1,798	10,041*	.....	87,293	160.47	32.1%	.....	.....	.....
Vegreville	1,659	1,696	2,000	1,200,000	600	64,052	32.02	71,186	9,798[14]	10,164	53,227	71,234	35.62	7.1%	.....	.....	.....
Vermilion	1,270	1,408	1,470	1,221,378	831	47,173	32.09	50,211	6,723[12]	15,400	.....	15,400	10.48	2.0%	.....	.....	.....
Vulcan	803	732	1,350	891,615	660	29,719	22.01	30,713	3,067	10,324*	.....	10,324	7.65	1.5%	.....	.....	.....
Wainwright	1,147	980	1,500	761,000	507	42,840	28.56	43,734	6,037	.....	.....	10,650	7.10	1.4%	.....	.....	.....
Youngstown	372	188	230	114,857	499	3,079	13.39	4,084	4,852	[9]	.....	.....	.....	.....	.....	.....	.....
SASKATCHEWAN																	
Arcola	666	563	580	395,972	682	10,493	18.10	13,721	20,889[3]	4,157	19,349	23,506	40.53	8.1%	.....	.....	.....
Assiniboia	1,454	1,349	1,600	932,360	583	37,353	23.35	45,051	12,052[4]	44,993[15]	3,000	47,993	29.99	6.0%	.....	.....	.....
Battleford	1,096	1,317	1,100	356,907	324	17,425	15.84	23,808	26,496[5]	25,645	?	97,169[17]	88.33	17.7%	.....	.....	785
Broadview	885	894	1,000	347,737	348	16,335	16.34	17,662	1,386[6]	.....	.....	.....	.....	.....	.....	.....	.....
Canora	1,179	1,200	1,200	610,000	508	27,450	22.87	35,000	8,300	.....	5,000	5,000	4.17	0.8%	.....	.....	.....
Carnduff	506	384	400	372,785	932	13,567	33.92	14,697	2,118	.....	.....	.....	.....	.....	.....	.....	.....
Craik	521	429	600	324,135	540	11,540	19.23	16,887	8,287[7]	.....	.....	.....	.....	.....	.....	.....	.....
Davidson	560	456	505	534,290	1,058	14,373	28.46	14,133	172	4,794	.....	9,630	19.07	3.8%	.....	.....	.....
Duck Lake	538	551	500	216,900	434	4,560	9.12	4,710	10,411[13]	.....	.....	.....	.....	.....	.....	.....	.....
Govan	429	331	315	294,167	934	9,610	30.51	12,340	8,051	21,408*	.....	21,408	67.96	13.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at December 31, 1943.

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(*s*) Not including school taxes.

(1) After deducting reserve of $25,000.

(2) After deducting reserve of $4,470.

(3) After deducting reserve of $10,000.

(4) After deducting reserve of $13,677.

(5) After deducting reserve of $11,090.

(6) After deducting reserve of $1,170.

(7) After deducting reserve of $2,000.

(8) Waterworks' share of consolidated debt.

(9) School district is now included in a school division.

(10) Excluding $30,000 unsold bonds.

(11) Excluding $8,933 town bonds owned by the waterworks system.

(12) In addition, $24,867 tax sale property, against which there is a reserve of $18,622.

(13) After deducting reserve of $2,500.

(14) After deducting reserve of $3,601.

(15) Total school debt of Assiniboia School District Approximately 28% of this debt is carried by outside ratepayers.

(16) After deducting reserve of $13,524.

(17) Including arrears of interest.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (Including Schools and Public Utilities)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
SASKATCHEWAN																	
Gravelbourg	1,137	1,130	1,016	$ 733,441	$721	$28,604	$28.15	$34,668	$15,963	$	$ 21,244	$121,161 [2]	$119.25	23.9%	$	$	$32,621 [3]
Grenfell	857	857	850	567,756	668	14,347	16.88	16,905	2,895	.....	.....	3,750	4.41	0.8%	.....	.....	.....
Gull Lake	854	836	800	553,310	692	18,812	23.52	23,494	9,351	.....	.....	.....	.....	.....	.....	.....	25,750 [4]
Herbert	1,009	875	866	486,000	561	29,689	34.28	26,877	18,898 [6]	20,000	.....	24,593	28.40	5.7%	.....	.....	.....
Humboldt	1,899	1,767	1,850	1,003,923	543	43,082	23.29	55,811	20,421 [5]	46,500	1	434,000	234.59	46.9%	.....	.....	.....
Indian Head	1,438	1,349	1,450	943,187	650	37,727	26.02	37,471	18,574	.....	.....	61,709	42.56	8.5%	29,694	20.48	.....
Kerrobert	868	588	640	386,306	603	14,444	22.57	14,237	3,135	.....	1	37,833	59.11	11.8%	.....	.....	.....
Kindersley	1,037	990	1,500	848,867	566	37,764	25.17	39,282	2,000 [8]	2,000	69,799	71,799	47.85	9.6%	.....	.....	.....
Lanigan	384	359	340	216,983	444	5,870	17.26	6,600	9,268	2,370*	.....	2,891	8.50	1.7%	.....	.....	.....
Leader	627	641	800	418,590	523	15,500	19.38	17,728	9,784	2,742	.....	2,742	3.43	0.6%	.....	.....	.....
Lloydminster	1,516	1,596	1,800	1,119,485	622	49,147	27.30	51,418	8,155 [9]	.....	61,202	65,397	36.33	7.3%	.....	.....	.....
Lumsden	514	449	456	242,205	531	8,202	17.99	10,803	13,558	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek	1,154	1,085	1,152	872,260	757	26,236	22.77	25,189	2,800	.....	35,800	35,800	31.07	6.2%	.....	.....	.....
Melfort	1,809	2,005	2,200	1,390,635	632	66,337	30.15	67,687	23,382	.....	57,067	57,067	25.94	5.2%	.....	.....	.....
Milestone	404	379	400	356,228	891	11,577	28.94	13,838	3,600 [11]	8,231*	.....	19,919	49.80	10.0%	.....	.....	.....
Moosomin	1,119	1,096	1,200	747,941	623	28,442	23.70	30,606	10,236 [12]	.....	5,961	8,181	6.82	13.6%	.....	.....	.....
Morse	439	373	350	234,155	669	7,482	21.38	8,578	1,311	5,862*	2,254	8,116	23.19	4.6%	.....	.....	.....
Nokomis	445	421	418	288,615	690	10,221	24.45	10,339	2,294 [13]	.....	.....	.....	.....	.....	.....	.....	.....
North Regina	780	582	550	152,550	277	5,493	9.99	7,380	8,092	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	712	505	625	462,473	740	15,354	24.57	15,824	48,153	5,278*	13,010	18,288	29.26	5.9%	.....	.....	.....
Oxbow	585	465	500	336,858	674	12,703	25.40	15,295	3,181 [16]	1,800	.....	1,800	3.60	0.7%	.....	.....	.....
Qu'Appelle	673	584	550	346,021	629	12,217	22.21	14,524	13,230	.....	.....	1,598	2.90	0.6%	.....	.....	.....
Radison	362	349	360	230,100	637	5,753	15.98	6,731	418	.....	.....	.....	.....	.....	.....	.....	.....
Radville	1,005	813	960	458,518	478	18,948	19.74	21,050	9,402	8,957	10,592	32,162	33.50	6.7%	.....	.....	.....
Rosetown	1,553	1,470	1,600	1,121,068	701	46,443	29.03	47,405	7,809	6,604 [15]	.....	6,604	4.13	0.8%	.....	.....	.....
Rosthern	1,412	1,149	1,400	790,190	564	23,603	16.86	32,348	16,571	542	.....	542	.39	0.1%	.....	.....	.....
Rouleau	513	441	440	344,798	783	14,178	32.22	20,406	14,908	5,126*	32,595	69,281	157.46	31.5%	.....	.....	.....
Saltcoats	461	457	472	258,715	548	8,020	16.99	6,988	4,032	4,307*	.....	4,307	9.12	1.8%	.....	.....	.....
Scott	269	258	275	103,164	375	4,642	16.88	5,785	2,420	1	1	37,200	135.29	27.1%	.....	.....	.....
Shaunavon	1,761	1,603	1,575	1,121,720	712	48,214	30.61	58,500	12,637	38,443	.....	58,777	37.31	9.5%			
Star City	558	519	500	330,090	660	13,864	27.73	14,932	3,529 [14]	.....	.....	.....	.....	.....	.....	.....	.....
Strasbourg	508	442	435	408,100	938	11,000	25.29	13,170	4,078	18,000	.....	18,638	42.84	8.6%	.....	.....	.....
Sutherland	1,148	888	881	305,906	347	20,003	22.70	20,316	2,765	.....	.....	54,528	61.89	12.4%	.....	.....	.....
Tisdale	1,069	1,237	1,250	747,595	598	37,380	29.90	40,370	2,890 [17]	.....	.....	3,746	3.00	0.6%	.....	.....	12,000
Unity	806	682	701	654,159	930	18,021	25.71	18,283	37,025	6,404*	.....	6,932	9.89	2.0%	.....	.....	.....
Wadena	582	679	600	356,709	594	16,917	28.19	15,618	2,262	.....	.....	.....	.....	.....	.....	.....	.....
Watrous	1,303	1,138	900	657,038	730	27,086	30.10	28,411	14,948 [18]	.....	1	231,397	257.11	51.4%	.....	.....	18,278 [19]
Whitewood	564	689	679	407,357	600	12,221	18.00	13,527	6,846	.....	.....	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at December 31, 1943.
(1) Debt consolidated.
(2) Excluding $135,929 interest in arrears.
(3) Loan from Province, $17,559, and interest on loan, $16,062.
(4) Loan from Province and interest.
(5) After deducting reserve of $5,530.
(6) After deducting reserve of $3,488.
(8) After deducting reserve of $2,681.
(9) After deducting reserve of $12,000.
(11) After deducting reserve of $1,543.
(12) After deducting reserve of $16,806.
(13) After deducting reserve of $1,100.
(14) After deducting reserve of $600.
(15) Victory bonds on hand to retire entire school debt.
(16) After deducting reserve of $2,000.
(17) After deducting reserve of $1,239.
(18) After deducting reserve of $15,000.
(19) Advance by Canadian National Railway—prepaid water rates.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT (b)				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		MUNICIPALITY'S REPORT							SCHOOLS ONLY	PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1943	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
SASKATCHEWAN																	
Wilkie	1,222	1,232	1,250	$ 626,780	$501	$33,391	$26.71	$40,156	$ 4,105	$	$	$ [12]	$	.....	$	$	$ .....
Wolseley	882	838	830	607,105	732	17,053	20.55	19,897	10,088	.....	.....	6,264	7.55	1.6%	.....	.....	.....
Wynyard	1,042	1,080	1,068	378,635	354	25,159	23.56	24,867	4,728	.....	.....	.....	.....	.....	.....	.....	.....
Yellowgrass	449	423	450	310,440 [11]	690	8,548	18.99	?	22,887	4,428 [2]	.....	4,428	9.35	1.9%	.....	.....	.....
MANITOBA																	
Beause jour	1,139	1,161	1,161 [1]	398,750	343	19,228	16.56	19,555*t*	4,478	4,331 [2]	960	5,291	4.56	0.9%	.....	.....	.....
Birtle	645	646	646 [1]	273,656	424	12,761	19.75	14,510*t*	1,976	.....	6,300	14,300	22.14	4.4%	9,737	.....	.....
Boissevain	859	817	929	408,290	439	17,265	18.58	20,440	..... [5]	.....	.....	2,098	2.26	0.4%	.....	.....	.....
Brooklands (V.)	2,462	2,240	2,480	426,535	172	32,417	13.07	33,414	14,024 [6]	59,864 [3]	.....	59,864	24.14	4.8%	.....	.....	.....
Carberry	807	931	800	653,205	817	20,181	25.23	22,821	4,890	.....	.....	.....	.....	.....	.....	.....	.....
Carman	1,418	1,455	1,230	789,790	640	38,752	31.51	47,331	..... [9]	2,822	.....	12,481	10.15	2.0%	.....	.....	.....
Deloraine	815	773	773 [1]	403,960	523	18,231	23.59	20,204*t*	6,767	9,181 [2]	.....	12,139	15.70	3.1%	.....	.....	.....
Emerson	978	854	854 [1]	406,670	476	20,066	23.50	20,143	6,335	8,000	.....	11,600	13.59	2.7%	.....	.....	.....
Gilbert Plains (V.)	742	804	875	460,310	526	13,772	15.74	15,298	2,877	.....	.....	.....	.....	.....	.....	.....	.....
Gimli (V.)	713	853	853 [1]	302,190	354	16,057	18.82	16,923	8,371	15,045 [2]	.....	15,045	17.64	3.5%	.....	.....	.....
Gladstone	619	669	658	372,965	567	15,195	23.09	16,720	2,802	14,318	.....	14,318	21.77	4.4%	.....	.....	.....
Grandview	621	696	580	303,047	523	17,365	29.94	17,450	6,028	8,048 [2]	11,933	20,048	34.57	6.9%	.....	.....	.....
Hamiota (V.)	535	524	524 [1]	295,500	564	12,898	24.61	14,763*t*	4,216	.....	.....	.....	.....	.....	.....	.....	.....
Hartney	517	478	475	274,325	577	9,132	19.23	10,870	2,045	.....	.....	.....	.....	.....	.....	.....	.....
Killarney	1,003	1,051	1,000	540,000	540	23,180	23.18	22,140	4,210	.....	.....	.....	.....	.....	.....	.....	.....
Manitou (V.)	676	665	665 [1]	345,880	520	19,569	29.43	18,548	6,314	3,747 [2]	.....	12,857	19.33	3.9%	.....	.....	.....
Melita	719	591	700	383,400	548	13,362	19.09	13,667	594	.....	10,000	18,500	26.43	5.3%	15,421	22.03	.....
Minnedosa	1,680	1,636	1,700	823,800	485	46,508	27.36	50,522	8,199	.....	.....	53,174	31.28	4.3%	.....	.....	.....
Morden	1,416	1,427	1,427 [1]	674,180	472	32,452	22.74	34,415*t*	10,345	15,008 [2]	.....	15,008	10.52	2.1%	.....	.....	.....
Morris	768	953	900	399,820	444	16,375	18.19	16,558	3,259	4,460	.....	4,460	4.96	1.0%	.....	.....	.....
Neepawa	1,910	2,292	2,292 [1]	1,283,220	560	54,231	23.66	58,252	11,751	14,293 [2]	.....	19,293	8.42	1.7%	4,452	.....	.....
Oak Lake	473	464	464 [1]	230,212	496	8,404	18.11	10,362	3,414	.....	.....	.....	.....	.....	.....	.....	.....
Rapid City	493	452	466	243,710	523	9,088	19.50	9,753	2,114	.....	.....	.....	.....	.....	.....	.....	.....
Rivers	724	802	1,200	250,075	208	13,617	11.35	13,930	1,530	14,940 [2]	.....	14,940	12.45	2.5%	.....	.....	.....
Roblin (V.)	680	765	638	302,490	474	18,456	28.93	18,854	3,108	.....	1,645	6,611	10.36	2.1%	.....	.....	.....
Russell	827	783	783 [1]	436,390	557	16,109	20.57	16,735*t*	8,971	10,597 [2]	.....	10,597	13.53	2.7%	.....	.....	.....
Shoal Lake (V.)	697	737	675	315,680	467	12,242	18.14	12,209*t*	2,715	6,515 [2]	369	7,228	10.71	2.1%	.....	.....	.....
Souris	1,661	1,346	1,851	800,740	433	37,027	20.00	38,752	5,549	.....	21,231*y*	73,531	39.72	7.9%	.....	.....	.....
Stonewall	1,031	1,020	853	328,750	385	15,548	18.23	16,895	2,988	.....	.....	.....	.....	.....	.....	.....	.....
Swan River	968	1,129	1,150	511,360	444	23,485	20.42	27,361	3,455	10,053 [2]	10,720 [7]	21,346	18.56	3.7%	.....	.....	.....
Teulon (V.)	680	578	578 [1]	216,540	375	9,779	16.92	10,169	1,076	.....	.....	612	1.06	0.2%	.....	.....	.....
Tuxedo	1,173	735	644	2,963,390	4,602	70,611	109.65	69,225	8,740	10,050	66,600*w*	296,640	460.62	92.1%	147,313	.....	.....
Virden	1,590	1,619	1,800	970,657	539	34,811	19.34	39,321	8,972	11,250 [2]	.....	11,250	6.25	1.3%	.....	.....	.....
Winnipegosis (V.)	976	911	911 [1]	272,440	299	11,582	12.71	11,225	..... [10]	.....	.....	.....	.....	.....	.....	.....	.....
Winkler (V.)	1,005	957	1,000	338,715	339	23,580	23.58	22,237	5,584	6,610	.....	6,610	6.61	1.3%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Village.
(*t*) Includes proceeds of tax sale certificates and tax sale lands.
(*w*) Share of Greater Winnipeg Water District debt.
(*y*) Water and sewers debt.

(1) Population not reported; 1941 census population shown.
(2) School debt as at December 31, 1943.
(5) Tax arrears of $3,046 more than covered by reserve of $5,259.
(6) Total tax assets, less reserve of $27,509.
(7) Hotel.
(8) Principal all past due.
(9) Tax arrears of $7,430, more than covered by reserve of $12,700.
(10) Tax arrears and tax sale lands totalling $7,660, more than covered by reserve of $8,611.
(11) As at December 31, 1943.
(12) Town and school debt entirely paid off except for debentures owned by the town.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

PUBNS

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1944	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Acton	1,895	2,063	*See pages 14–16*		$.....	$	$	$	$	$	$	$	.....	$	$	$ .....
Ailsa Craig	464	474	395	$205,156	519	8,002	20.26	8,301	1,304	.....	12,587	31.87	6.37%	.....	.....	.....
Alliston	1,379	1,733	1,542	651,182	422	46,467	30.13	48,418	3,311 [4]	6,490	120,037	77.84	15.57%	.....	.....	.....
Alvinston	690	699	611	322,977	529	13,797	22.58	13,140	1,294	.....	5,986	9.73	1.95%	.....	.....	.....
Arthur	1,057	937	836	392,694	470	21,961	26.26	22,343	2,028	43,309	44,115	52.77	10.55%	.....	.....	.....
Athens	724	722	643	311,045	484	14,256	22.17	14,872	5,236	4,106	27,192	42.30	8.46%	.....	.....	.....
Ayr	768	761	718	413,049	575	15,373	21 41	14,789	1,973	1,737	15,561	21.67	4.33%	.....	.....	700
Bancroft	841	1,094	1,070	209,350	196	13,327	12.46	14,807	1,307	.....	5,857	5.47	1.09%	.....	.....	.....
Beamsville	1,142	1,309	1,348	745,524	553	32,803	24.33	32,834	3,790 [2]	6,600	9,264	6.88	1.37%	.....	.....	.....
Beaverton	960	934	786	480,383	611	20,623	26.24	22,221	3,803	.....	20,745	26.40	5.28%	.....	.....	12,900
Beeton	584	594	542	259,959	480	13,448	24.81	14,370	3,416	4,225	22,551	41.61	8.32%	.....	.....	.....
Belle River	746	999	845	395,349	468	13,608	16.10	15,722	4,086	62,294	63,661	75.34	15.07%	.....	.....	.....
Blenheim	1,690	1,952	1,873	1,153,863	616	52,719	28.15	51,100	3,728	83,788	123,157	65.75	1315%	.....	.....	.....
Bloomfield	614	647	618	407,283	659	10,038	16.24	9,980	897	2,014	2,014	3.26	0.65%	.....	.....	.....
Blyth	602	611	650	358,874	552	14,507	22.32	15,321	372	1,130	1,130	1.74	0.35%	.....	.....	800
Bobcaygeon	906	1,002	977	417,356	427	15,687	16.06	16,074	1,121	50,521	56,631	57.96	11.59%	.....	.....	.....
Bolton	593	577	621	308,595	497	10,491	16.89	10,403	853	29,469	29,469	47.45	9.49%	.....	.....	.....
Bonfield	515	497	488	52,539	108	2,691	5.33	3,625	779	.....	.....	.....	.....	.....	.....	.....
Bothwell	646	677	574	275,659	480	12,511	21.80	12.157	3,377	.....	2,710	4.72	0.94%	.....	.....	.....
Barton Twp.	3,295	4,512	*See pages 14–16*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bradford	1,009	1,033	1,034	532,660	515	26,848	25.96	27,561	5,341	39,693	72,877	70.48	14.10%	.....	.....	.....
Brantford Twp.	7,497	9,285	*See pages 14–16*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brighton	1,413	1,651	1,581	675,131	427	29,158	18.44	30,514	6,258	5,183	19,261	12.18	2.44%	.....	.....	2,500
Bruce Mines	474	362	272	172,135	633	8,349	30.69	11,471	5,891 [5]	.....	2,930	10.77	2.15%	.....	.....	.....
Brussels	770	825	748	393,350	526	15,787	21.11	15,580	2,664	.....	.....	.....	.....	.....	.....	.....
Burk's Falls	818	710	602	316,500	526	14,549	24.17	15,170	3,691 [9]	5,572	5,572	9.25	1.85%	.....	.....	.....
Cache Bay	1,084	1,004	700	243,703	348	8,215	11.74	8 109	1,480	.....	.....	.....	.....	.....	.....	.....
Caledonia	1,396	1,401	1,435	717,169	500	25,092	17.49	25,580	2,416	.....	.....	.....	.....	.....	.....	7,250 [1]
Cannington	851	763	718	427,256	595	14,362	20.00	15,562	1,175	.....	2,066	2.88	0.58%	.....	.....	.....
Capreol	1,750	1,641	1,675	782,715	467	52,682	31.45	53,287	..... [7]	79,767	178,781	106.74	21.35%	.....	.....	8,000
Cardinal	1,305	1,645	1,641	588.655	359	24,337	14.83	24,591	1,479 [6]	5,509	25,111	15.30	3.06%	.....	.....	.....
Casselman	1,025	1,021	1,100	250,075	227	11,487	10.44	10,540	372	.....	.....	.....	.....	.....	.....	.....
Cayuga	705	709	619	445,952	720	15,769	25.47	16,982	1,808	.....	1,004	1.62	0.32%	.....	.....	5,000 [1]
Chapleau Twp.	2,346	1,867	2,287	1,045,475	457	50,183	21.94	53,093	4,736 [8]	.....	69,178	30.25	6.05%	.....	.....	.....
Chelmsford	725	905	701	139,813	199	8,376	11.95	9,349	..... [10]	.....	2,254	3.22	0.64%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Bank loan to finance purchase of Victory Bonds.
(2) After deducting reserve of $1,464.
(4) After deducting reserve of $3,311.
(5) In addition, tax sale lands of $10,211.
(6) After deducting reserve of $1,331.
(7) Tax arrears of $5,753, fully covered by reserve. In addition, tax sale lands of $13,353.
(8) In addition, tax sale lands of $2,230.
(9) After deducting reserve of $1,199. In addition, tax sale lands of $4,467.
(10) Tax arrears of $2,401, fully covered by reserve.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1944	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Chesley	1,789	1,701	1,550[1]	$827,431	$534	$34,419	$22.21	$35,235	$ 812	$	$ 57,967	$37.40	7.48%	$ 5,552	$ 3.58	$ 110
Chesterville	950	1,067	1,050	423,061	403	20,038	19.08	20,636	1,880	.....	20,136	19.18	3.84%	.....	.....	.....
Chippawa	1,266	1,385	1,251	942,247	753	54,685	43.71	53,416	6,255[2]	3,673	35,844	28 65	5.73%	.....	.....	.....
Clifford	454	464	431	226,829	526	9,634	22.35	10,239	2,480	4,149	12,177	28.25	5.65%	.....	.....	.....
Clinton	1,842	1,896	2,091	796,654	381	37,355	17.86	38,186	3,334	22,700	117,244	56.07	11.21%	74,230	35.50	4,000
Cobden	631	656	627	249,341	398	16,724	26.67	16,491	1,837	4,347	26,863	42.84	8.57%	.....	.....	4,800
Colborne	977	994	872	340,761	391	22,177	25.43	25,512	4,350	58,817	68,432	78.48	15.70%	.....	.....	.....
Coldwater	626	549	580	255,579	441	9,052	15.61	10,988	3,769	.....	9,328	16.08	3.21%	.....	.....	3,000
Creemore	587	629	661	315,520	477	12,399	18.76	13,035	2,140	.....	6,146	9.30	1.86%	.....	.....	.....
Crystal Beach	550	618	740	707,920	957	41,423	55.98	42,454	5,071[3]	37,306	102,504	138.52	27.70%	.....	.....	.....
Delhi	1,298	2,062	2,166	1,990,672	919	57,418	26.51	57,323	982[4]	68,278	180,031	83.12	16.62%	369	.17	8,000
Deseronto	1,418	1,261	1,273	549,323	431	30,353	23.84	29,783	7,008[5]	.....	43,623	34.27	6.85%	.....	.....	.....
Drayton	559	504	509	309,819	608	12,975	25.49	13,348	929	2,391	58,006	113.96	22.79%	.....	.....	.....
Dresden	1,488	1,662	1,589	765,190	482	32,449	20 42	32,283	?	37,376	40,571	25.53	5.11%	.....	.....	1,000
Dryden	1,369	1,641	1,629	1,236,170	759	59,807	36.72	64,632	7,495	37,735	115,949	71.18	14.24%	.....	.....	.....
Dundalk	647	688	650	405,893	624	19,077	29.35	20,473	1,466	.....	31,318	48.18	9.64%	.....	.....	.....
Durham	1,800	1,700	1,957	663,158	339	33,001	16.86	34,195	3,663	46,103	100,050	51.12	10.22%	9,841	5.03	.....
Dutton	761	787	812	434,441	535	13,033	16.05	13,768	1,187	.....	34,830	42.89	8.58%	.....	.....	4,188
Eganville	1,072	1,088	1,050	342,540	326	14,427	13.74	16,233	5,963[7]	.....	7,174	6.83	1.37%	.....	.....	.....
Elora	1,144	1,247	1,112	593,716	534	27,360	24.60	29,017	2,686	.....	17,963	16.15	3.23%	.....	.....	.....
Embro	455	464	455	227,146	499	7,855	17.26	7,770	429	.....	6,742	14.82	2.96%	.....	.....	1,000
Englehart	1,056	1,262	1,123	466,402	415	27,654	24.63	28,511	8,969[8]	10,335	39,354	35.04	7.01%	.....	.....	.....
Erin	434	499	484	195,491	404	9,255	19.12	8,929	1,028	.....	19,016	39.29	7.86%	.....	.....	.....
Essex	1,888	1,935	1,920	1,168,208	608	55,109	28.70	?	16,836[9]	68,346[10]	302,140	157.36	31.47%	.....	.....	.....
Exeter	1,622	1,589	1,794	884,126	493	32,201	17.95	32,635	1,787	28,414	51,874	28.92	5.78%	.....	.....	.....
Fenelon Falls	915	1,158	951	546,124	574	15,196	15.98	14,955	1,503	.....	21,428	22.53	4.51%	.....	.....	.....
Flesherton	491	431	341	188,918	554	10,352	30.36	10,505	424	340	17,754	52.06	10.41%	.....	.....	.....
Fonthill	862	1,000	1,009	364,093	361	21,812	21.62	22,184	1,966	33,653	40,073	39.71	7.94%	.....	.....	5,000
Forest	1,465	1,570	1,679	886,011	528	34,225	20.38	34,445	2,639	59,791	76,070	45.31	9.06%	.....	.....	.....
Frankford	808	1,144	1,068	270,114	253	15,134	14.17	15,979	1,940	.....	21,526[11]	20.15	4.03%	.....	.....	.....
Glencoe	800	836	703	474,440	675	18,481	26.29	20,146	5,186	85,000	107,400	152.77	30.55%	31,166	44.33	.....
Gore Bay	740	702	480	248,270	517	11,917	24.83	12,477	2,582	8,341	21,709	45.23	9.04%	.....	.....	.....
Grand Valley	587	622	600	254,000	423	12,422	20.70	12,570	1,368	.....	12,000	20.00	4.00%	.....	.....	.....
Grantham Twp	5,007	7,052	*See pages 14–16*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gravenhurst	1,830	2,122	*See pages 17–19*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hagersville	1,370	1,455	1,562	696,021	446	27,841	17.82	28,070	756	.....	20,819	13.33	2.67%	.....	.....	.....
Harriston	1,293	1,305	1,252	639,337	511	26,530	21.19	26,875	1,552	2,134	26,193	20.92	4.18%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Excluding inmates of public institutions.
(2) After deducting reserve of $2,932. In addition, tax sale lands of $4,882, covered by reserve.
(3) After deducting reserve of $621. In addition, tax sale lands of $17,006, against which there is a reserve of $6,938.
(4) After deducting reserve of $670.
(5) After deducting reserve of $4,500. In addition, tax sale lands of $9,865, against which there is a reserve of $4,443.
(8) After deducting reserve of $9,375. In addition, tax sale lands of $3,384.
(9) Total tax arrears, tax sale lands, registered property, etc., covered by reserve of $16,836.
(10) Amounts recoverable from Water Dept. $56,676 and Hydro Dept. $11,669.
(11) Includes only Frankford's share (75%) of debt. Total debt $28,701.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1944	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Harrow	956	1,166	1,150	$424,851	$369	$24,722	$21.50	$27,030	$ 5,407	$	$ 38,205	$33.22	6.64%	$	$	$ .....
Hastings	707	754	698	265,267	380	11,379	16.31	11,629	1,312	9,986	19,233	27.56	5.51%	.....	.....	.....
Havelock	1,096	1,113	936	386,286	413	17,769	18.98	18,120	1,787	.....	1,637	1.75	0.35%	.....	.....	.....
Hensall	719	665	631	383,718	608	12,281	19.46	13,075	481	1,270	1,270	2.01	0.40%	.....	.....	.....
Iroquois	948	958	925	453,523	490	17,531	18.95	17,761	726	1,551	1,551	1.68	0.34%	.....	.....	.....
Iroquois Falls	1,308	1,302	1,061	2,245,830	2,117	78,466	73.95	78,645	103	.....	85,443	80.53	16.11%	.....	.....	.....
Jarvis	514	591	557	225,352	405	9,239	16.59	9,741	341	.....	15,638	28.08	5.62%	.....	.....	.....
Keewatin	1,405	1,481	1,298	1,448,824	1,116	39,594	30.50	41,273	..... [1]	7,878	10,312	7.94	1.59%	.....	.....	.....
Kemptville	1,286	1,232	1,158	603,300	521	24,132	20.84	24,316	2,643 [2]	..... [9]	31,473	27.18	5.43%	.....	.....	.....
Lakefield	1,303	1,349	1,373	688,706	502	26,639	19.40	26,803	3,276	12,419	13,711	9.98	2.00%	.....	.....	5,500
Lanark	636	663	734	157,604	215	9,475	12.91	9,604	1,073	.....	1,567	2.13	0.43%	.....	.....	.....
Lancaster	601	684	518	183,483	354	6,322	12.20	6,162	1,733	.....	.....	.....	.....	.....	.....	.....
Larder Lake	.....	1,464	1,417	788,329	556	29,871	21.08	32,930	10,262 [10]	12,000	12,000 [8]	8.47	1.69%	.....	.....	9,500
La Salle	600	951	1,100	470,290	428	21,077	19.16	21,468	8,224 [3]	.....	369,850	336.23	67.25%	.....	.....	.....
Little Current	1,151	1,088	1,147	289,000	252	16,035	13.98	16,560	4,032	.....	16,000	13.95	2.79%	.....	.....	.....
L'Orignal	905	1,118	787	180,389	229	9,192	11.68	9,177	2,837	.....	1,148	1.46	0.29%	.....	.....	.....
Lucan	590	631	570	337,250	592	14,349	25.17	14,502	871	.....	3,616	6.34	1.27%	.....	.....	.....
Lucknow	1,082	867	932	467,367	501	18,601	19.96	19,601	1,940	48,590	62,642	67.21	13.44%	.....	.....	.....
Madoc	1,059	1,188	1,094	557,584	510	22,063	20.17	23,643	7,770 [4]	.....	20,132	18.40	3.68%	.....	.....	3,500
Markdale	774	870	700	426,855	610	21,020	30.03	21,459	1,480	617	38,652	55.22	11.04%	.....	.....	.....
Markham	1,073	1,204	1,210	562,914	465	15,764	13.03	16,147	590	2,397	2,397	1.98	0.40%	.....	.....	.....
Marmora	924	1,106	938	290,220	309	17,413	18.56	19,084	6,177	.....	13,947	14.87	2.97%	.....	.....	.....
Massey	708	752	574	149,290	260	8,386	14.61	9,715	7,488	.....	.....	.....	.....	.....	.....	.....
Mattawa	1,633	1,971	1,945	311,966	160	26,605	13.68	26,965	20,615 [5]	.....	.....	.....	.....	.....	.....	.....
Maxville	785	804	801	286,895	358	14,574	18.19	14,961	1,791 [11]	.....	5,041	6.29	1.26%	.....	.....	1,161
Merrickville	821	794	700	334,550	478	16,728	23.90	18,471	4,395	.....	21,076	30.11	6.02%	.....	.....	3,284
Mildmay	694	771	725	267,817	369	10,212	14.09	10,562	138	6,234	13,060	18.01	3.60%	.....	.....	3,400
Millbrook	692	751	695	262,389	378	14,023	20.18	14,189	2,547	.....	20,853	30.00	6.00%	.....	.....	.....
Milton	1,828	1,964	1,897	1,086,321	573	41,297	21.77	44,194	6,689 [6]	3,337	39,494	20.82	4.16%	.....	.....	.....
Milverton	1,004	1,015	961	656,600	683	19,812	20.62	19,441	575	16,163	24,858	25.87	5.17%	.....	.....	13,700
Mitchell	1,571	1,777	1,560	921,320	591	39,868	25.56	42,848	11,932 [7]	.....	35,691	22.88	4.58%	501	.32	2,500
Morrisburg	1,374	1,575	1,436	660,331	460	29,727	20.70	31,170	5,106	8,057	50,253	34.99	7.00%	.....	.....	.....
Mount Forest	1,821	1,892	1,753	855,569	488	43,045	24.55	44,501	2,270	3,630	32,871	18.75	3.75%	.....	.....	2,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Tax arrears of $4,863. more than covered by reserve of $5,154. In addition, tax sale lands of $3,847.
(2) After deducting reserve of $2,197.
(3) Total tax arrears, tax sale lands, etc., less reserve of $9,790.
(4) In addition, tax sale lands of $3,621.
(5) After deducting reserve of $5,757. In addition, tax sale lands of $9,226.
(6) After deducting reserve of $672. In addition, tax sale lands of $684, fully covered by reserve.
(7) After deducting reserve of $500.
(8) Bank loan repayable over a period of five years.
(9) Utility debt paid off prior to maturity.
(10) After deducting reserve of $11,844. Tax sale lands of $1,669 are fully covered by reserve.
(11) After deducting reserve of $1,345.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1944	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Neustadt	465	419	418	$146,900	$351	$ 6,468	$15.47	$ 6,590	$ 240	$	$ 14,810	$35.43	7.09%	.....	$	$ .....
Newburgh	410	471	497	126,133	254	6,054	12.18	6,180	635	.....	.....	.....	.....	....		.....
Newcastle	611	742	690	286,180	415	12,455	18.05	12,301	1,603	.....	3,493	5.06	1.01%	.....	.....	.....
New Hamburg	1,426	1,402	1,456	827,696	568	29,440	20.22	30,681	2,818	.....	726	.50	0.10%	.....	.....	.....
Niagara	1,672	1,541	1,802	976,227	542	48,818	27.09	53,781	12,067	19,147	25,308	14.05	2.81%	.....	.....	.....
Norwich	1,126	1,268	1,249	679,745	544	28,299	22.66	30,382	1,105	7,752	20,992	16.81	3.36%	.....	.....	.....
Norwood	727	762	694	279,219	403	13,962	20.12	14,467	2,318	11,834	13,474	19.41	3.88%	.....	.....	.....
Oil Springs	433	458	396	199,124	503	8,488	21.44	10,545	1,288	.....	10,798	27.27	5.45%	.....	.....	.....
Omemee	498	620	598	244,000	408	10,777	18.02	10,820	1,471	.....	7,348	12.29	2.46%	.....	.....	.....
Palmerston	1,617	1,418	1,412	726,734	515	37,321	26.43	38,334	1,553[1]	6,671	64,631	45.77	9.15%	.....	.....	5,500
Paisley	732	709	577	297,349	515	14,976	25.95	14,716	1,313	.....	739	1.28	0.25%	.....	.....	500
Parkhill	998	947	802	467,016	582	20,046	24.99	19,922	2,621	.....	2,294	2.86	0.57%	.....	.....	2,000
Point Edward	1,211	1,363	1,360	866,614	637	30,202	22.21	30,170	207[2]	.....	1,097	.81	0.16%	.....	.....	.....
Port Credit	1,650	2,160	2,250	1,577,618	701	77,249	34.33	80,756	8,532[4]	85,225	265,224	117.88	23.58%	.....	.....	.....
Port Dalhousie	1,331	1,723	1,747	942,711	540	42,335	24.23	47,536	11,544[5]	69,285	70,663	40.45	8.09%	.....	.....	.....
Port Dover	1,680	1,968	2,073	1,011,162	488	45,635	22.01	47,828	5,250	84,696	127,249	61.38	12.28%	.....	.....	2,500
Port Elgin	1,305	1,395	1,276	652,195	511	30,616	23.99	30,454	956	19,501	68,218	53.46	10.69%	.....	.....	.....
Port McNicholl	928	973	875	576,632	659	23,065	26.36	23,451	306[3]	.....	9,431	10.78	2.16%	.....	.....	.....
Port Perry	1,130	1,245	1,285	655,141	510	30,768	23.94	32,866	1,600[6]	3,098	44,576	34.69	6.94%	.....	.....	.....
Port Rowan	674	661	616	359,616	584	13,384	21.73	14,285	413	2,564	5,273	8.56	1.71%	.....	.....	.....
Port Stanley	816	1,177	896	1,012,433	1,130	28,348	31.64	29,054	3,116	17,467	17,467	19.49	3.90%	.....	.....	.....
Powassan	722	775	618	236,233	382	10,168	16.45	10,376	629	.....	5,509	8.91	1.78%	.....	.....	.....
Rainy River	1,680	1,205	1,200	457,845	381	31,767	26.47	35,367	122[7]	38,805[10]	104,221	86.85	17.37%	.....	.....	.....
Richmond Hill	1,270	1,345	1,458	965,750	662	33,505	22.98	37,233	3,972	54,523	118,064	80.98	16.20%	20,089	13.78	.....
Ridgetown	1,942	1,944	1,948	1,145,604	588	47,111	24.18	50,416	3,370[8]	720	69,311	35.58	7.12%	.....	.....	4,200
Rockcliffe Park	957	1,480	1,412	3,058,974	2,166	97,246	68.87	96,846	2,606	3,000[9]	152,774	108.19	21.64%	25,161	17.82	.....
Rodney	757	702	755	419,008	555	13,996	18.54	14,180	834	111,000	120,143	159.13	31.83%	.....	.....	.....
Sandwich East Twp.	5,542	8,571	*See pages 20–22*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sandwich West Twp.	3,438	4,735	*See pages 20–22*					.....	.....	.....	.....	.....	.....	.....	.....	.....
Seaforth	1,692	1,668	1,724	937,494	544	46,944	27.23	50,934	12,242	56,545	94,616[11]	54.88	10.98%	.....	.....	.....
Shelburne	1,064	1,005	1,050	517,333	493	31,049	29.57	32,130	2,618	2,443	53,813	51.25	10.25%	.....	.....	.....
Smooth Rock Falls	858	953	946	548,212	579	43,910	46.42	43,910	.....	.....	46,500	49.15	9.83%	.....	.....	.....
Southampton	1,520	2,679	1,600	734,367	459	34,382	21.49	35,504	1,447	15,931	43,191[12]	26.99	5.40%	.....	.....	.....
South River	704	838	996	285,124	286	11,914	11.96	14,011	3,478	.....	.....	.....	.....	.....	.....	.....
Stoney Creek	834	1,007	1,111	540,683	487	18,443	16.60	19,330	2,319	58,671	58,959	53.07	10.61%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) After deducting reserve of $2,436. In addition, tax sale lands of $903.

(2) After deducting reserve of $2,839.

(3) After deducting reserve of $1,500.

(4) After deducting reserve of $392. In addition, tax sale lands of $12,957.

(5) In addition, tax sale lands of $1,901.

(6) After deducting reserve of $1,600.

(7) After deducting reserve of $5,000. Tax sale lands of $43,855, fully covered by reserve.

(8) After deducting reserve of $709.

(9) Not including $31,265 water debentures issued as local improvements.

(10) Amount recoverable from Utilities Commission.

(11) In addition, industrial guarantee of $32,867.

(12) Includes industrial guarantee.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)					
	1931	1941	1944	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT
ONTARIO																
Schreiber Twp.	1,113	1,281	1,500	$493,682	$329	$26,295	$17.53	$27,204	$ 6,625	$58,700	$ 79,445	$52.96	10.59%	$32,269	$21.51	$ .....
Springfield	379	451	401	181,477	452	8,280	20.65	8,511	430	1,016	6,306	15.72	3.14%	.....	.....	.....
Stayner	1,042	1,085	1,162	432,300	372	21,183	18.23	21,810	545	.....	29,202	25.13	5.03%	.....	.....	.....
Stirling	865	990	980	448,655	458	?	?	22,520	609	36,800	53,845	54.94	10.99%	.....	.....	.....
Stouffville	1,105	1,253	1,295	674,735	521	23,964	18.51	24,230	149	.....	38,892	30.03	6.00%	.....	.....	.....
Streetsville	673	709	701	369,722	527	16,556	23.62	17,443	.....[1]	8,675	30,555	43.59	8.72%	.....	.....	.....
Shuniah Twp.	1,131	2,521	2,226	981,910	441	33,761	15.17	37,392	.....[2]	.....	11,008	4.95	0.99%	7,374	3.31	.....
Sutton	809	1,051	894	650,797	728	21,998	24.61	22,609	5,604	.....	34,626	38.73	7.75%	.....	.....	.....
Tara	491	495	482	256,631	532	8,933	18.53	8,935	95	1,100	1,100	2 28	0.46%	.....	.....	.....
Tavistock	1,042	1,066	1,082	581,680	538	18,035	16.67	17,917	1,218	3,371	3,371	3.12	0 62%	.....	.....	.....
Teeswater	805	819	846	378,471	447	16,871	19.94	19,079	2,477	.....	.....	.....	.....	.....	.....	.....
Thamesville	754	828	734	511,249	697	18,749	25.54	20,411	1,107	1,255	1,255	1.71	0.34%	.....	.....	.....
Thedford	577	623	600	242,877	405	9,823	16.37	10,065	339	.....	8,093	13.49	2.70%	.....	.....	2,000
Thessalon	1,632	1,316	1,008	339,934	337	21,756	21.58	23,999	21,876[4]	10,707	30,718	30.47	6.09%	.....	.....	3,000
Thornbury	739	838	803	454,152	566	18,223	22.69	18 947	1,191	33,999	54,442	67.80	13.56%	10,288	12.81	10,000[3]
Tilbury	1,996	2,155	1,929	987,300	512	48,683	25.24	48,532	1,859[5]	72,245	93,171	48.30	9.66%	.....	.....	500
Tottenham	546	561	454	248,682	548	11,830	26.06	12,285	1,463	13,078	13,078	28.81	5.76%	.....	.....	.....
Tweed	1,247	1,343	1,250	564,098	451	29,417	23.53	32,481	6,003	9,165	70,052	56.04	11 21%	.....	.....	9,700
Uxbridge	1,506	1,406	1,439	676,051	470	35,846	24.91	38,231	1,867[6]	29,241	75,531	52.49	10.50%	.....	.....	26,000[7]
Vankleek Hill	1,295	1,435	1,497	674,000	450	24,358	16.27	22.985	1,373	.....	458	.31	0.06%	.....	.....	.....
Victoria Harbour	1,171	1,026	894	220,150	246	11,560	12.93	12,937	2,474[8]	.....	.....	.....	.....	.....	.....	4,500[3]
Waterdown	924	910	966	574,639	595	20,687	21.42	21,396	3,278	49,009	64,230[9]	66.49	13.30%	.....	.....	.....
Waterford	1,168	1,342	1,375	766,989	558	29,386	21.37	29,567	1,165	12,005	51,239	37.26	7.45%	.....	.....	.....
Watford	956	1,076	938	515,975	550	25,053	26.71	25,421	1,749	19,277	29,725	31.69	6.34%	.....	.....	2,650
Webbwood	468	415	379	111,963	295	5,089	13.43	5,892	.....[13]	.....	.....	.....	.....	.....	.....	.....
Wellington	900	1,036	909	775,304	853	20,760	22.84	21,160	257	2,623	30,502[10]	33.56	6.71%	.....	.....	.....
West Lorne	814	728	841	352,935	420	15,507	18.44	15,394	2 131	109,108	112,981	134.34	26.87%	.....	.....	.....
Westport	737	726	663	331,175	499	12,331	18.60	13,618	4,542	8,786	9,836	14.84	2.97%	.....	.....	.....
Wheatley	724	785	711	383,255	539	19,085	26.84	19,806	2,825[11]	66,891	71,925	101.16	20.23%	.....	.....	.....
Wiarton	1,949	1,749	1,709	668,826	391	30,950	18.11	31,174	1,215	34,920	46,200	27.03	5.41%	.....	.....	.....
Winchester	963	1,049	959	487,489	508	22,302	23.26	22,276	942	730	36,283	37.83	7.57%	.....	.....	2,000
Woodbridge	744	1,044	1,109	418,829	378	17,027	15.35	17,175	2,142	29,412	35,453	31.97	6.39%	.....	.....	.....
Woodville	414	394	381	186,846	490	7,567	19.86	7,592	973	.....	16,647[12]	43.69	8.74%	.....	.....	.....
Wyoming	482	523	576	156,290	271	9,310	16.16	9,671	1,417	.....	2,550	4.43	0.89%	.....	.....	2,000[3]

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(1) Tax arrears of $2,794, more than covered by reserve of $3,079.
(2) Tax arrears of $18,726, fully covered by reserve. In addition, tax sale lands of $54,364, against which reserve totals $38,628.
(3) Bank loans for purchase of Victory Bonds.
(4) Fully covered by reserve of $23,947. In addition, tax sale lands of $5,744.
(5) After deducting reserve of $2,391. In addition, tax sale lands of $2,190.
(6) After deducting reserve of $3,035.
(7) Victory Bonds held against loan, $25,000.
(8) After deducting reserve of $1,144.
(9) Includes $15,211, Waterdown's share (40%) of the Waterdown East Flamboro High School debenture debt.
(10) Includes only $27,879, Wellington's share (48.28%) of school debt of $57,745.
(11) In addition, tax sale lands of $1,191.
(12) Total school debt, of which 68.2% is assumed by other municipalities.
(13) Tax arrears of $1,459, fully covered by reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1944 or 1945 †

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			RELATION OF DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report †			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941		Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
Acton Vale	*See pages 23–25*		.....	$	$	$	$	$	$	$	$	$	$	.....	$	$ .....
Almaville (V.)*s	2,010	2,282	2,795	840,165	301	6,807	6,329	4.70	3,311	1,230	51,800	32,700	30.23	6.0%	.....	
Arthabasca*s	1,608	1,883	1,958	510,500	261	5,105	4,712	5.01	461	200	.....	36,000	18.39	3.7%	1,000	16,800
Baie de Shawinigan	1,316	1,255	1,302	637,903	490	12,758	2,972[1]	15.92	410	398	18,200	46,300	49.54	9.9%	.....	
Beaconsfield*s	641	706	1,106	1,645,639	1,488	18,096	1,399	17.62	7,735	978	.....	43,382[5]	39.22	7.8%	.....	
Beauceville East s	975	1,251	1,230	749,528	609	5,737	2,486	6.69	773	899	.....	24,040	19.54	3.9%	.....	500
Beaulac (V.)*s	450	405	393	112,975	287	1,412	2,262	9.35	402	829	12,700	8,000	52.67	10.5%	.....	
Beaulieu (V.)*s	380	442	628[7]	719,000	1,145	2,622	1,796	7.03	871	1,951	.....	2,100	3.34	0.7%	.....	
Beauport East (V.)*s	480	587	641	554,445	865	6,750	1,693	13.17	6,767	1,541	.....	38,400	5.99	1.2%	.....	
Bedford*s	1,570	1,697	1,810	921,295	509	16,415	14,981	17.35	7,159	6,890	28,900	50,508[6]	43.87	8.8%	.....	5,500
Beebe Plain (V.) s	1,053	1,024	1,400	400,000	286	4,000	6,303	7.36	1,250	3,603	17,014[2]	.....	12.15	2.4%	.....	804
Beloeil s	1,434	2,008	2,200	950,000	452	7,029*	8,369	7.33	4,119*	4,097	13,300	159,350	82.21	16.4%	.....	4,500
Bernierville (V.)*s	946	1,638	1,848	211,865	115	1,735	2,915	2.52	1,140	2,098	3,800	3,000	3.68	0.7%	.....	5,300
Bic (V.)*s	1,020	1,117	1,100	264,490	240	2,771	2,251	4.56	1,847	913	.....	.....	.....	.....	.....	.....
Bon Secours (V.)*s	735	699	701	185,805	264	929	6,942	11.23	634	3,180	27,750	.....	39.58	7.9%	.....	900
Boucherville (V.)*s	883	1,047	1,050	411,373	391	5,019	6,153	10.64	2,208	7,429	.....	51,300	48.86	9.8%	.....	
Bromptonville*ss	1,527	1,672	1,725	1,424,255	826	22,161	10,504	18.94	3,960	1,487	.....	197,100	114.26	22.8%	.....	
Cabano (V.) s	2,187	2,031	2,010	508,226	253	4,435	8,544	6.46	1,458	2,307	.....	15,100	7.51	1.5%	.....	9,900
Calumet (V.)*s	675	705	736	165,075	224	2,010	2,717	6.42	992	3,099	500	11,600	16.44	3.3%	.....	2,900
Campbell's Bay (V.)*s	897	900	903	386,890	428	3,189	6,473	10.70	6,689	4,123	9,300	2,338[8]	12.89	2.6%	.....	1,000
Cap Chat (V.)s	1,139	1,329	1,275	190,495	149	2,858	2,790	4.43	1,489	3,566	.....	29,000	22.74	4.5%	.....	2,600
Causapscal (V.) s	1,390	1,545	1,648	333,055	200	3,331	4,065	4.49	2,743	3,673	3,000	.....	1.82	0.4%	2,500	
Chambly Bassin (V.)*	1,287	1,423	1,753	901,948	515	18,890	9,586[3]	16.24	11,153	2,186[3]	.....	121,425	69.27	13.9%	2,000	
Chambly Canton (V.)*s	955	1,185	1,278	1,006,162	787	18,863	4,119	17.98	1,309	3,105	4,000	85,100	69.72	13.9%	.....	
Champlain (V.) s	556	692	750	173,950	232	1,131	1,284	3.22	81	375	.....	22,300	30.59	6.1%	.....	2,400
Chandler	*See pages 23–25*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Charlemagne (V.)	813	1,150	1,600	272,330	170	4,085	4,629	5.45	251	309	.....	12,000	7.50	1.5%	.....	.....
Charlesbourg*s	1,869	2,789	2,793	828,955	297	11,699	7,722	6.95	.....	7,724	.....	85,500	30.61	6.1%	.....	1,576
Chateauguay**	1,067	1,425	1,887	1,484,955	787	13,418	9,664	12.23	3,721	1,138	.....	9,191[4]	4.84	1.0%	.....	
Cheneville (V.)s	518	589	575	158,655	276	1,269	3,067	7.54	?	700	.....	.....	.....	.....	.....	1,900
Contrecoeur (V.)s	794	1,043	1,156	604,675	523	3,524	3,203	5.82	350	1,272	.....	.....	.....	.....	4,000	
Cookshire s	946	877	938	451,580	481	8,034	2,420	11.14	1,249	368	4,750	9,500	15.19	3.0%	.....	.....
C teau du Lac (V.)*s	428	463	520	179,915	346	1,733	3,993	11.01	405	644	.....	.....	.....	.....	17,285	1,700

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.
† Information as at December 31, 1945, except where noted.
* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
(s) School information as at June 30, 1943.
(ss) School information as at June 30, 1944.
(V.) Village.

(1) Tax levy not reported—tax collection figures used.
(2) After deducting sinking fund of $986.
(3) Chambly Bassin parish, which includes the village. On the basis of taxable assessment about 58% of taxes are levied on village ratepayers.
(4) After deducting sinking fund of $19,408.
(5) After deducting sinking fund of $131,618.
(6) After deducting sinking fund of $20,492.
(7) Summer population.
(8) After deducting sinking fund of $7,662.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945 †

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	Temporary Loans and Overdrafts	
	Dominion Census		Municipality's Report †			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941		Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
Coteau Station (V.) *s*	846	796	865	$ 229,440	$ 265	$ 2,294	$ 3,421	$ 6.61	$ 1,581	$ 419	$	$ 4,800	$ 5.55	1.1%	$	$ .....
Courville* *s*	1,678	2,011	2,100	959,400	457	16 595	11,706	13.48	6.303	3,987	35,700	60,700	45.90	9.2%	.....	.....
Cowansville* *s*	1,859	3,486	3,655	2,348,050	642	34,523	19,062	14.66	18,733	9,501	49,300	69,000	32.37	6.5%	1,750	.....
Danville (V.)** *s*	1,354	1,332	1,526	567,090	371	7,372	8.696	10.53	2,136	2.806	17,700	9,800[11]	18.02	3.6%	.....	.....
Delson (V.)* *s*	715	570	619	257,685	416	2,567	2,969	8.94	1,701	1,053	.....	4,000	6.46	1.3%	.....	4.239
De Lery (June 30, 1945)	561	816	840	1,315,430	1,554	3,746	3,956	9.17	1,319	1,362	.....	.....	.....	.....	1,000	. .
Deschaillons (Sur St. Laurent) (V.)* *s*	650	1,034	1,034	184,328	178	467	3,335	3.67	79	5	1,783	.....	1.72	0.4%	.....	1,000
Deux Rivieres (V.)* *s*	670	642	755	160.310	212	1.834	4,080	7.83	284	3,696	.....	37,800	50.07	10.0%	.....	.....
Disraeli (V.)* *s*	1,437	1,338	1,382	299,405	216	5.248	5,135	7.51	2,536	2,314	.....	13,600	9.84	2.0%	1,000	.....
Dolbeau	*See pages 23–25*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dorion* *s*	1,155	1 292	1,360	1,034,325	760	14,214	6,347	15.12	4,105	1,816	20,000	68,500	65.09	13.0%	10,148	.....
Eastman (V.) *s*	474	517	502	235,250	469	3.294	2,903	12.34	1.652	1.718	.....	4,244[7]	8.45	1.7%	.....	.. ....
East Broughton** *s*	1,868	1,825	1,610	537,385	334	4,299	5,415	6.03	2,464	4 631	... .	94,500	58.69	11.7%	.....	600
Fort Coulonge (V.) *s*	1,130	1,072	1,200	475,000	396	7.123	4,348	9.56	2,840	2,640	16,600	14,051[12]	25.54	5.1%	1,000	1,000
Fortierville (V.)* *s*	422	413	415	53,040	128	783	3,989	11.50	58	577	1,500	.....	3.62	0.7%	....	1,000
Gaspe (V.)* *s*	919	924	1,075	582,536	542	5,512	2,662	7.60	3,591	1,248	....	9,200	8.56	1.7%	.....	2,950
Gracefield (V.) *s*	479	537	500	210.000	420	4,200	3,858	16.12	500	840	5 000	8,000	26.00	5.2%	.....	.....
Greenfield Park *s*	1,610	1,819	2,000	1,680,000	840	40.533	15,131	27.83	39,445*	7,550	23,724[5]	430,800	227.26	45.5%	15,565	150
Grenville (V.)* *s*	719	737	1,072	225,550	210	3,498	1,745	4.89	2,368	1,347	.....	47,700	44.49	8.9%	.....	550
Hampstead *s*	594	2,287	2,562	4,614,094	1,801	148,513[6]	*m*	57.97	15,166	*m*	64,129*p*	677,400	289.43	57.9%	.....	.....
Hebertville (V.)	933	1,025	1,003	168,215	167	1,768	13,300	15.02	30	584	10,000[14]	2,423	12.39	2.5%	.....	3,000
Hebertville Station (V.)	922	950	875	281,775	322	1,658	4,904	7.50	542	4,840	4,200	62,100	75.77	15.2%	.....	6,500
Hudson (V.) *s*	848	731	993	523,300	527	3,925	14,519	18.57	1,917	6,604	26,100	9,048	35.36	7.1%	.....	.....
Hudson Heights (V.) *s*	510	715	950	1,062,000	1,118	6,372	593	7.33	1,552	241	.....	.....[9]	.....	.....	.....	.....
Huntingdon *s*	1,619	1,952	2,200	1,699,105	772	21,867	25,463	21.51	8,538	2,974	42,800	165,500[13]	75.23	15.0%	2,000[13]	400
Knowlton (V.)* *s*	990	972	803	948,475	1,181	8,829	1,490	13.41	5,485	352	.....	14,494[8]	18.05	3.6%	.....	1,000
L'Abord a Plouffe (V.)* *s*	1,227	1,773	2,050	829,043	404	11.356	7,191	9.05	4,237	2,907	20.200	80,197[10]	48.97	9.8%	.....	2,500
Lac au Saumon (V.) *s*	1,779	1,703	1,740*	178,235	102	4,634	2,243	3.95	439	2,689	3,000	6,500	5.46	1.1%	.....	4,715
L'Annonciation (V.) *s*	658	632	700	206,500	295	2,065	2,446	6.44	784	919	800	16,000	24.00	4.8%	.....	.....
Lac St. Louis (V.) *s*	1,537	819	1,050	3,340,950	3,182	6,523	9,169	14.95	4,678	550	.....	.....	.....	.....	.....	4,000
La Perade (V.) *s*	926	1,014	1,000	248,565	249	.....	1,623	1.62	.....	397	.....	.....	.....	.....	.....	1,000
La Providence (V.) *s*	1,241	1,924	2,093	724,050	346	6,181	5,833	5.74	545	1,022	22,700	55,900	37.55	7.5%	.....	.....
L'Assomption* *s*	1,576	1,829	1,926	612.350	318	9,457	4,596	7.30	2,119	885	....	77,550	40.26	8.1%	.....	.....
Laurentides*	1,284	1,342	1,455	495,275	340	6,200	6,900[1]	9.00	3,044	1,070	7,600	13,100	14.22	2.8%	9,400	7,800

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

* Municipal information as at December 31, 1943.

† Information as at December 31, 1945, except where noted.

** Municipal information as at December 31, 1944.

(*s*) School information as at June 30, 1943.

(*m*) Included with municipal.

(*p*) Protestant school only.

(V.) Village.

(1) Tax levy not reported—tax collection figures used.

(5) After deducting sinking fund of $3,776.

(6) Includes $34,999 Protestant and Neutral Panel school taxes.

(7) After deducting sinking fund of $3,256.

(8) After deducting sinking fund of $4,206.

(9) After deducting sinking fund of $9,281.

(10) After deducting sinking fund of $15,104.

(11) After deducting sinking fund of $26,000.

(12) After deducting sinking fund of $15,949.

(13) Includes $56,000 unsold bonds, against which bank loan was $34,542.

(14) After deducting sinking fund of $4,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945†

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	Municipality's Report †	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Municipal Amount	TAXES LEVIED: Schools Amount	TAXES LEVIED: Combined Per Capita	TAX ARREARS: Municipal Amount	TAX ARREARS: Schools (d) Amount	DEBENTURE DEBT (Less Sinking Funds): School District Amount	DEBENTURE DEBT (Less Sinking Funds): Municipal Amount	DEBENTURE DEBT (Less Sinking Funds): Combined (b) Per Capita	Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS: Municipal Amount	TEMPORARY LOANS AND OVERDRAFTS: School Amount
QUEBEC (X)																
Laval sur le Lac*	84	312	730	$1,076,805	$1,475	$18,818	$	$25.78	$ 1,175	$	$	$178,100	$24.40	4.9%	$ 2,000	$ .. .
Laterriere (V.) *s*	529	512	450	139,490	310	1,953	4,289	13.87	14	2,075	.....	17,900	39.78	8.0%	.....	.....
Leclercville (V.) *s*	674	544	530	96,645	182	580	1,205	3.37	53	218	.....	.....	.....	.....	.....	.....
L'Enfant Jesus (V.)	1,066	1,175	1,330	299,825	225	2,998	5,365	6.29	247	243	3,200	32,900	27.14	5.4%	.....	.....
Lennoxville*s	1,927	2,150	2,096	1,827,670	872	24,522	19,359	20.94	21,991	4,134	20,400	122,933[6]	68.38	13.7%	.....	.....
L'Epiphanie (V.)*s	1,705	1,941	2,330	465,765	199	4,016	7,767	5.06	3,108	6,414	22,100	1,000	9.91	2.0%	3,200	.....
Liniere*s	667	695	688	201,075	292	1,206	1,690	4.21	577	704	.....	.....	.....	.....	1,500	700
Lyster (V.)*s	725	805	850	124,718	147	1,271	1,308	3.03	626	199	.....	.....	.....	.....	800	531
Macamic (V.) *s*	821	645	600	123,566	206	2,471	7,686	16.93	451	12,331	41,200	74,293	192.49	38.5%	.....	2,765
Maniwaki	*See pages 23–25*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marbleton (V.) *s*	798	811	957	278,175	291	2,009	2,616	4.83	1,152	1,396	.....	.....	.....	.....	.....	3,300
Marieville*s	1,986	2,394	2,415	859,285	355	15,332	8,010	9.67	8,452	2,673	2,000	42,463[7]	18.41	3.7%	.....	.....
Masson (V.)*s	2,015	1,226	1,225	347,755	284	13,339	16,812	24.61	2,425	1,937	39,000	65,859	85.60	17.1%	.....	.
Massueville (V.)	598	555	786	132,384	168	1,655	2,373	5.12	154	55	.....	11,000	14.00	2.8%	.....	.
McMasterville *s*	819	1,097	993	1,338,250	1,348	15,390	9,138	24.70	1,267	345	2,400	5,000	7.45	1.5%	.....	. .
Montauban (V.)*s	630	334	330	112,575	341	2,194	1,713	11.84	1,075	1,709	10,900	.....	33.03	6.6%	3,750	.....
Montebello (V.)	1,501	1,266	1,357	494,790	364	6,186	5,717	8.77	251	192	.....	10,000	7.37	1.5%	.....	1,500
Montreal South*s	1,164	1,441	1,558	1,194,780	767	30 858	3,087	21.79	11,595	1,620	.....	228,000	146.34	29.3%	.....	1,000
Napierville (V.) *s*	857	990	1,020	628,699	616	6,287	4,920	10.99	.....	317	.....	.....	.....	.....	.....	.....
Normandin (V.)*s	773	1,029	910	167,120	184	3,795	16,533[5]	22.34	1,839	1,928	764	60,500	67.32	13.5%	.....	11,725
Ormstown (V.)**s	842	887	900	537,845	597	5,378	19,174	27.28	1,023	2,042	4,100	21,766[9]	28.74	5.7%	.....	.....
Papineauville *s*	954	1,023	1,100	350,000	318	3,500	4,656	7.41	100	138	.....	.....	.....	.....	.....	.....
Philipsburg*s	638	457	425	187,020	440	2,212	974	7.49	325	642	.....	11,000	25.88	5.2%	7,658	.. . .
Pierreville (V.)	1,352	1,302	1,500	373,565	249	4,670	4,621	6.19	244	170	2,000	14,430[8]	10.95	2.2%	.....	. . .
Pointe au Pic (V.)*s	961	1,083	1,044	1,217,971	1,166	11,943	9,698	20.73	1,557	1,601	26,400	4,900	30.00	6.0%	8,600	7,500
Pont Rouge (V.)*s	1,353	1,865	1,898	557,845	294	5,578	7,646	6.97	1,216	150	3,450	13,650	9.01	1.8%	.....	.....
Portneuf*s	1,017	1,015	1,023	307.611	301	3,921	11,697	15.27	1,377	6,185	.....	100	.10	.....	10,492	.....
Princeville (V.)*s	980	1,145	1,120	277,600	248	4,217	4,794	8.04	3,912	1,019	.....	4,941	4.41	0.8%	2,800	2,700
Quebec West (April 30, 1943) *s*	1,813	3,619	4,812	1,483,109	308	38,741	14,183	10.99	11,059	2,833	36,000	25,900	12.86	2.6%	9,792	2,923

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school distri ts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the muni ipality. S hool district figures are included to make possible an approximate comparison with municipalities in other provinces.

† Information as at December 31, 1945, except where noted.
* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
(s) School information as at June 30, 1943.

(V.) Village.
(5) Includes Village and Township of Normandin.
(6) After deducting sinking fund of $36,067.
(7) After deducting sinking fund of $7,792.
(8) After deducting sinking fund of $520.
(9) After deducting sinking fund of $17,433.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945†

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOAN AND OVERDRAFTS	
	Dominion Census		Municipality's Report †			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941		Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
Quyon (V.)	793	637	640	$ 228,240	$ 357	$ 3,630	$ 1,382	$ 7.83	$ 1,111	$ 1,622	$	$ 900	$ 1.41	0.2%	$	$ .....
Rawdon (V.)*s	1,066	1,236	1,265	1,396,830	1,104	10,505	3,897	11.38	7,511	5,532	.....	.....	.....	.....	9,205	4,500
Richelieu (V.)*s	524	773	785	1,046,740	1,333	12.781	2,552	19.53	1,806	237	.....	64,250	81.85	16.3%	.....	.....
Rigaud*s	1,099	1,222	1,954	614,435	314	9,345	7,992	8.87	3,063	3,328	35,725	39,818[5]	38.66	7.7%	.....	3,795
Riviere du Moulin (V.) s	1,040	1,561	1,990	332,282	167	10,649	6,008	8.37	268	2,316	81,000	21,700	51.61	10.3%	.....	.....
Robertsonville (V.) s	671	576	680	159,120	234	1,265	2.864	6.07	320	324	.....	12,000	17.65	3.5%	2,000	14,000
Rock Island (V.)*s	1,424	1,395	1,750	606,892	347	11,036	6,711	10.14	5,637	3,496	11,900	12,700	14.06	2.8%	500	.....
Rougemont (V.)*s	429	471	505	437,900	867	2,055	2,278	8.57	398	493	5,900	10,100	31.68	6.3%	6,527	908
Roxton Falls (V.)*s	760	795	794	308,295	388	6,188	3,068	11.66	2,719	1.102	.....	5,250	6.61	1.3%	.....	3,800
Sawyerville (V.)s	478	621	600	275,535	459	3,363	6,985	17.25	410	1.278	2,800	19,000	36.33	7.3%	.....	2,225
Scotstown**	1,189	1,273	1,400	546,700	390	6,416	3,370	6.99	1,344	768	750	25,919[6]	19.05	3.8%	.....	600
Senneville (June 30, 1944)	526	555	523	1,002,540	192	10,777	6.090	32.25	81	290	.....	38,198	73.04	14.6%	.....	245
Shawville ss	801	892	890	481,355	541	5,448	19,980	28 57	1,086	7,045	9,200	20,223[8]	33.06	6.6%	.....	.....
Ste. Adele (V.) s	433	690	1,400	344,505	246	5,807	7,648	9.61	282	2,239	5,200	62,274[7]	48.20	9.6%	.....	.....
St. Alexis de la Grand Baie (V.) s	1,790	2,230	2,579	883,600	343	11,488	10,806	8.64	166	9,383	32,900	150,000	70.92	14.2%	.....	.....
Ste. Anne de Beaupre (V.)	1,901	1,783	1,935	481,140	249	2,405	15,445	9.22	1,805	1,626	35,500	9,700	23.36	4.7%	.....	.....
Ste. Anne de Chicoutimi s	1,102	1,540	2,200*	420,750	191	4.207	9,183	6.09	3,443	8,157[4]	60,900	89,600	68.41	13.7%	.....	.....
St. Anselme s	738	510	905	211,700	234	1,107*	4,775	6.50	214	1,183	.....	.....	.....	.....	.....	384
St. Benoit Jos. Labre (V.)*s	1,648	1,593	1,625	387,365	238	3,833	4,080	4.87	1,030	1,373	.....	77,200	47.81	9.6%	.....	2,000
St. Boniface de Shawinigan*s	571	563	689	90,050	131	811	3,666	6.50	152	2,909	.....	.....	.....	.....	300	6,600
St. Casimir (V.)*	1,316	1,307	1,220	267,705	219	5,204	3,921	7.48	811	3,105	.....	2,400	1.97	0.4%	.....	.....
St. Cesaire (V.)*s	1,051	1,209	1,484	629,075	424	6,919	2,126	6.10	2,985	818	.....	46,200	31.13	6.2%	.....	.....
St. Coeur de Marie*s	535	661	681	125,300	184	2,273	3,098	7.89	34	10,514[4]	32,755	15,472	22.72	4.5%	.....	.....
St. Croix (V.) s	766	841	1,000	170,775	171	4,265	4,102	8.37	978	1,523	.....	9,875	9.88	2.0%	.....	2,191
St. Cyrille s	725	723	745	183,560	246	2,023	1,524	4.76	375	62	.....	.....	.....	.....	500	.....
St. Denis (V.) s	689	727	710	214,875	303	2,149	1,482	5.11	445	195	.....	.....	.....	.....	1,000	.....
St. Emilien*	646	1,018	1,033	512,000	495	1,560	5,738	7.06	1,170	?	21,600	27,000	47.04	9.4%	400	.....
St. Felicien (V.) s	1,599	1,603	2,000	430,900	215	5,602	8,756	7.18	2,595	7,440	54,800	44,900	49.85	10.0%	.....	7,081
St. Felix de Valois (V.)	896	1,130	1,077	276.300	256	2 420	2,121	4.21	185	47	.....	40,000	37.14	7.4%	.....	151

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

† Information as at December 31, 1945, except where noted.
* Municipal information as at December 31, 1943.
** Municipal information as at December 31, 1944.
(s) School information as at June 30, 1943.
(ss) School information as at June 30, 1944.
(V.) Village.
(4) Includes consolidated taxes.
(5) After deducting sinking fund of $4,044.
(6) After deducting sinking fund of $26,581.
(7) After deducting sinking fund of $4,026.
(8) After deducting sinking fund of $14,277.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945†

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	Temporary Loans and Overdrafts	
	Dominion Census		Municipality's Report †			Municipal	Schools	Combined	Municipal	Schools (d)	School District	Municipal	Combined (b)		Municipal	School
	1931	1941		Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC (X)																
St. Francois du Lac*s	718	673	723	$ 111,250	$ 154	$ 2,347	$ 1,647	$ 5.52	$ 547	$ 641	$	$ 11,100	$15.35	3.1%	$ 1,507	$ 2,875
St. Gabriel de Brandon (V.)*s	1,530	1,632	1,624	427,856	263	3,778	5,467	5.69	477	1,592		22,500	13.85	2.8%		7,000
St. Gedeon (V.)*	658	696	580	166,605	287	1,649	10,177	20.39	1,157	645	..	9,900	17.06	3.4%	. .	1,450
Ste. Genevieve de Pierrefonds (V.) s	472	489	1,000	629,650	630	2,833	4,935	7.77	400	1,853	13,000	15,000	28.00	5.6%		
St. Georges de Cacouna (V.)*s	594	590	510	270,475	530	1,392	1,216	5.11	513	217	..	..	..	..	. .	300
St. Georges (Champlain Co.) (V.) s	733	753	853	258,895	304	2,330	1,779	4.82	806	661	14,000	8,100	25.91	5.2%	. .	..
St. George East (Beauce Co.)*	1,543	1,945	1,950	543,410	279	11,770	15,853	14.17	524	1,510	.....	10,451	5.36	1.1%	1,250	7,500
St. Gerard	519	501	512	111,150	217	2,510	2,249	9.29	499	461	6,825	5,000	23.10	4.6%	. .	. .
St. Guillaume*	907	769	774	161,080	168	2,150	1,835	4.16	1,190	342	.....	.....	.....	.....	11,100	3,600
St. Hilaire (V.) ss	701	686	958	600,305	627	6,863	5,094	12.48	2,150	596	3,400	13,200	17.33	3.5%	32,000	.. ..
St. Jacques (V.) s	1,529	1,634	1,600	662,645	414	5,964	5,665	7.27	1,426	1,819	.....	.....	.....	.....	. .	3,900
St. Jean de Boischatel*s	783	882	896	919,703	1,026	2,900	3,389	7.02	1,129	615	2,500	.....	2.79	0.6%	.	. .
St. Jerome (Lac St. Jean Co.)*s	1,235	1,469	1,529	360,390	236	5,229	7,995	8.65	5,048	12,500[4]	48,200	129,907	116.48	23.2%	.	8,214
St. Joseph (Beauce Co.) ss	1,625	1,892	1,950	638,435	327	7,980	5,133	6.72	4,319	108	.....	25,334	12.99	2.6%	.....	1,100
St. Joseph de Sorel*	1,869	2,207	2,507	3,983,980	1,589	68,113	?	?	56,838	?	?	135,200	?	?	16,021	..
St. Joseph de Hyacinthe*s	783	1,021	998	293,610	294	5,181	3,709	8.91	1,689	1,523	1,800	25,900	27.73	5.5%	8,550	3,350
St. Joseph de la Riviere Bleue*s	1,111	1,082	1,092	114,240	105	2,090	3,380	501	1,814	2,989[4]	.....	12,000	10.99	2.2%	300	.. ..
St. Jovite s	981	1,059	1,050	248,325	236	2,537	8,532	10.54	669	2,760	23,000	30,400	50.85	10.2%	.. ..	.. ..
St. Leonard d'Aston (V.)*s	610	569	562	127,000	226	1,532	5,382[8]	12.30	793	3,028[8]	.....	.....	.....	.....	1,700	4,300[8]
St. Leonard de Port Maurice*s	453	518	555	820,560	1,478	12,308	5,320	31.76	5,694	3,530	20,969[5]	101,000	21.97	4.4%	. .	.. ..
St. Marc des Carrieres (V.) s	1,997	2,118	2,000	531,171	266	5,312	6,116	5.71	1,434	6,995	21,100	.....	10.55	2.1%	.. ..	6,259
Ste. Marie s	1,598	1,736	1,900	488,100	257	7,975	2,440	5.48	728	432	.....	3,400	1.79	0.4%	. .	1,000
St. Michel (Hochelaga Co.)	*See pages 26–28*		.....	.....	.....	.....	.....	.....	.....	.....	. ....	. ....	. .	. . ..	.....	.....
St. Moise (V.) s	911	836	1,062	119,400	112	597	1,753	2.21	?	1,011	.....	.....	.....	.....	500	2,600
St. Pacôme*ss	1,235	1,254	1,310	201,934	154	1,967	5,081	5.38	529	329	1,330	3,890	3.98	0.8%	. .	.. ....
St. Pie (V.)*s	858	1,009	931	426,677	458	6,924	4,095	11.83	3,997	1,315	.....	42,700	45.86	9.2%	. ....	.. ..

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

† Information as at December 31, 1945, except where noted.
* Municipal information as at December 31, 1943.
(s) School information as at June 30, 1943.
(ss) School information as at June 30, 1944.

(V.) Village.
(4) Includes consolidated arrears.
(5) After deducting sinking funds of $8,531.
(8) Includes Parish of St. Leonard.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1943, 1944 or 1945†

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (LESS SINKING FUNDS)			RELATION OF DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TEMPORARY LOANS AND OVERDRAFTS	
	DOMINION CENSUS		MUNICIPALITY'S REPORT †			MUNICIPAL	SCHOOLS	COMBINED	MUNICIPAL	SCHOOLS (d)	SCHOOL DISTRICT	MUNICIPAL	COMBINED (b)		MUNICIPAL	SCHOOL
	1931	1941		AMOUNT	PER CAPITA	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	AMOUNT
QUEBEC (X)																
St. Raymond (V.)*s	1,772	2,157	2,199	$ 492,475	$ 250	$ 4,018	$ 6,395	$ 4.74	$ 2,762	$ 5,509	$17,400	$ 42,300	$27.15	5.4%	$	$
St. Remi (V.)*s	1,201	1,431	1,496	608,900	407	6,089	3,845	6.64	1,394	720		1,300	.87	0.2%	600	
Ste. Rose	*See pages 26–28*															
Ste. Scholastique (V.)*s	794	775	796	337,745	424	5,680	6,880	15.78	2 634	2,431	30,000	19,300	61.93	12.4%	4,006	2,000
St. Simeon (V.)*s	875	858	1,280	169,525	132	2,440	3,651	4.76	1,706	3,858	14,500	21,750	28.32	5.7%		
St. Thecle (V.)*s	748	904	910	171,305	188	2,997	4,067	7.76	1,158	1,602		8,350	9.18	1.8%		13,875
St. Timothee (V.)*s	511	716	1,200	392,900	327	2,188	8,524	8.92	13	1,555						4,800
St. Tite s	1,969	2,385	2,904	669,000	230	7,898	12,668	7.08	39	3,332	26,300	79,000	36.26	7.3%		
St. Ulric (V.) s	973	898	876	112,160	128	785	1,916	3.08	341	861						1,350
Stanstead Plain s	845	876	925	430,450	465	10,331	2,933	14.34	2,027	2,187		37,980[7]	41.06	8.2%		1,600
Sutton (V.) s	967	1,118	1,200	651,713	543	6,843	7,368	11.84	616	1,820		26,800	22.33	4.5%		
Tadoussac (V.)*s	644	766	740	363,985	492	3,772	2,565	8.56	2,081	3,185		67,200	90.81	18.2%		3,200
Temiscaming s	1,855	2,168	2,535	7,345,300	2,897	33,034	?	?	1,592	?						?
Templeton (V.) s	822	949	950	174,895	184	2,099	2,446	4.78	677	1,495	10,000	3,091	13.78	2.8%	4,500	2,400
Thurso (V.) s	1,292	1,295	1,350	435,016	322	5,435	4,767	7.55	331	687						6,500
Trois Pistoles*s	1,837	2,176	2,095	543,770	260	6,073	7,027	6.25	8,084	13,777		13,800	6.59	1.3%	4,000	3,925
Upton (V.)*	690	735	782	255,350	327	3,840	3,388	9.24	364	170		27,000	34.53	6.9%	3,000	
Val Barrette	518	489	528	116,325	220	1,745	1,616	6.37	1,181	1,088	750	8,000[8]	16.57	3.3%		
Val Brillant	1,032	953	935	158,860	170	2 787	3,020	6.21	479	731	800	23,000	25.45	5.1%		
Varennes (V.)*s	808	781	778	324,445	417	3,019	1,777	6.16	311	891						
Vaudreil (V.) s	466	506	573	235,700	411	236	7,200	12.97	14	1,851		1,000	1.74	0.3%		
Vercheres (V.)*s	722	906	962	450,925	469	1,803	3,805	5.83	409	1,856		34,300	35.65	7.1%		
Ville Marie (V.)*s	1,049	1,001	1,100	428,151	389	4,335	6,235	9.61	2,952	4,871	24,200	40,500	58.82	11.8%		
Warwick (V.)*s	987	1,504	1,565	425,160	272	6,390	3,318	6.20	315	465		9,918[5]	6.34	1.3%	3,156	
Waterville (V.)*s	850	844	921	447,070	485	5,886	2,347	8.94	4,016	1,205		8,000	8.69	1.7%		
Weedon Centre (V.) s	784	599	600	173,101	288	3,462	2,437	9.83	1,426	1,118	4,500	41,000	75.83	15.2%		10,500
Yamachiche ss	831	811	835	152,840	183	3,668	12,610	19.49	357	802	17,600	23,800	49.58	9.9%		

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(d) INCLUDES SPECIAL ASSESSMENT AND MONTHLY FEES OVERDUE

(X) Quebec school districts are administered by separate bodies and usually levy and collect their own taxes. The fiscal years and often the areas included do not coincide with the municipality. School district figures are included to make possible an approximate comparison with municipalities in other provinces.

† Information as at December 31, 1945, except where noted.
* Municipal information as at December 31, 1943.
(s) School information as at June 30, 1943.
(ss) School information as at June 30, 1944.

(V.) Village.
(5) After deducting sinking fund of $7,540.
(7) After deducting sinking fund of $9,920.
(8) After deducting sinking fund of $500.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

ERRATA

Financial Statistics Canadian Governments, 1945 Book, Page 49

Please make the following corrections:

1. "Issue" (upper left hand corner) should read 1945 instead of 1944.

2. Page Title - after "Canadian Municipalities" ; Read December 31st, 1944 instead of December 31st, 1943.

3. "Population, Municipalities Report" read 1944 instead of 1943.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, ~~1943~~ 1944

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report ~~1943~~ 1944	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount
NEW BRUNSWICK																
Devon	1,977	2,337	2,337	$958,635	$410	$33,724	$14.43	$38,732	$36,208	$?	$135,000	$ 57.77	11.6%	$66,305	$28.37	$ .....
Grand Falls	1,557	1,806	1,806	1,071,870	593	38,176	21.14	35,194	20,435	?	142,000	78.63	15.7%	17,048	9.44	15,750
Hartland	907	847	1,100	484,500	440	14,484	13.17	17,349	2,181	2,750	36,750	33.41	6.7%	.....	.....	.....
Marysville	1,512	1,651	1,651	574,125	348	37,026	22.43	37,007	10,061	.....	40,500	24.53	4.9%	.....	.....	.....
Milltown	1,735	1,876	1,800	969,650	539	55,815	31.01	53,919	12,077 [4]	.....	146,000	81.11	16.2%	93,728	52.07	.....
Port Elgin	737	681	700	195,000	278	8,000	11.43	9,948	917	6,000	10,200	14.57	2.9%	6,000	8.57	.....
Rothesay	515	529	529	326,250	617	11,653	22.03	12,845	1,270	?	55,000	103.97	20.8%	29,840	47.44	5,388
St. Andrews	1,207	1,167	1,167	966,700	828	40,213	34.46	41,364	22,369	?	208,700	178.83	35.8%	82,292	70.51	.....
St. George	1,087	1,169	1,169	390,555	334	21,467	18.36	21,263	10,948	?	9,000	7.70	1.5%	.....	.....	4,500
St. Leonard	952	1,095	1,095	233,500	213	20,613	18.82	24,845	18,053	?	64,000	58.44	11.7%	633	.58	16,000
Shediac	1,883	2,147	2,200	663,400	302	30,244	13.75	29,233	7,960 [5]	18,010	49,000	22.27	4.5%	6,582	2.99	2,000
Sunny Brae	1,364	1,368	1,368	717,092	524	26,962	19.71	27,988	17,419	?	128,500	93.93	18.8%	24,591	17.97	.....
NOVA SCOTIA																
Annapolis Royal	739	782	1,200	350,454	292	22,199	18.50	25,288	2,683 [7]	40,000	104,200 [10]	86.83	17.4%	56,988	47.49	.....
Antigonish	1,764	2,157	3,000	691,150	230	46,477	15.49	46,473	10,360 [9]	106,000	229,500	76.50	15.3%	86,625	28.87	.....
Berwick	837	962	1,000	347,375	347	17,669	17.67	18,081	2,120	8,000	35,000	35.00	7.0%	5,373	5.37	.....
Bridgetown	1,126	1,020	996	423,100	425	23,892	23.99	25,759	1,903	.....	67,300	67.57	13.5%	30,181	30.30	.....
Canso	1,575	1,418	1,400	290,710	208	26,233	18.74	26,616	17,627 [8]	35,000	62,500	44.64	8.9%	32,387	23.13	5,514
Clarke's Harbour	907	887	887	193,645	218	11,388	12.84	14,105	3,081	.....	5,600	6.31	1.3%	2,035	2.29	2,260
Digby	1,412	1,657	1,657	880,890	532	46,007	27.76	56,911	7,312	67,400	163,100	98.44	19.7%	55,177	33.30	11,517
Hantsport	713	907	1,000	442,000	442	22,247	22.25	23,471	1,093 [2]	32,000	52,900	52.90	10.6%	15,831	15.83	3,359
Joggins	1,000	1,109	1,109	85,285	77	7,767	7.00	8,143	6,456	.....	7,000	6.31	1.3%	302	.27	.....
Lockeport	973	1,084	1,084	432,220	398	23,093	21.30	18,605	17,801	13,000	42,000	38.75	7.8%	18,288	16.87	635
Louisburg	971	1,012	1,210	266,735	220	16,488	13.63	16,823	13,990	.....	12,000	9.92	2.0%	11,543	9.54	1,880
Mahone Bay	1,065	1,025	1,130	260,730	231	19,932	17.64	23,248	2,144 [3]	6,000	54,900	48.58	9.7%	28,037	24.81	400
Middleton	904	1,172	1,400	473,510	338	26,783	19.13	29,022	2,268 [12]	97,000	200,700	143.36	28.7%	111,375	79.55	.....
Mulgrave	975	1,057	1,043	374,603	359	17,615	16.89	18,638	5,561 [13]	27,500	29,600	28.38	5.7%	27,487	26.35	.....
Oxford	1,133	1,297	1,285	415,830	324	23,834	18.55	24,204	4,869	10,700	46,600	36.26	7.3%	9,041	7.03	3,976
Port Hawkesbury	1,011	1,031	1,031	299,920	291	15,490	15.02	15,118	7,876	17,500	37,500	36.37	7.3%	11,708	11.35	600
Port Hood	626	647	647	99,130	153	6,248	9.65	4,362	9,100	.....	6,200	9.58	1.9%	1,335	2.06	1,724
Shelburne	1,474	1,605	1,620	793,095	489	27,732	17.12	33,524	4,264	5,000	43,050	26.57	5.3%	21,277	13.13	1,848
Stewiacke	803	961	916	301,735	329	12,982	14.17	13,237	391 [6]	.....	8,500	9.28	1.9%	.....	.....	.....
Wedgeport	1,294	1,327	1,400	116,075	83	8,919	6.37	11,303	4,018 [11]	.....	.....	.....	.....	.....	.....	.....
Wolfville	1,818	1,944	2,000	716,589	358	46,594	23.30	49,572	3,938	45,500	148,100	74.05	14.8%	30,695	15.35	4,500
PRINCE EDWARD ISLAND¶																
Alberton	590	554	542	310,840	573	1,568	2.89	1,529	249	.....	3,200	5.90	1.2%	383	.71	.....
Georgetown	812	769	650	95,000	127	1,201*e*	1.85	1,436	215		2,107	3.24	0.6%	154	.23	..
Kensington*	612	767	767 [1]	492,875†	642	3,146*e*	4.10	3,116	616	.....	7,900	10.30	2.1%	5,640	7.35	.. ..
Montague*	803	769	769 [1]	421,600†	548	3,291	4.28	4,216	1,593	.....	14,304	18.60	3.7%	.....	.....	. .....
Souris	1,063	1,114	1,000	340,875*	341	4,099	4.10	4,167	4,395	10,000	13,500	13.50	2.7%	10,664	10.66	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1943.
† As at December 31, 1940.
¶ Statistics of Prince Edward Island towns do not include school taxes.
(*e*) Estimated.

(1) Population not reported; 1941 census population used for per capita figures.
(2) After deducting reserve of $644.
(3) After deducting reserve of $481.
(4) After deducting reserve of $1,000.
(5) After deducting reserve of $3,131.
(6) After deducting reserve of $960.
(7) After deducting reserve of $1,699.
(8) After deducting reserve of $12,122.
(9) After deducting reserve of $2,300.
(10) In addition, $35,411 advanced by the Dept. of Finance, Ottawa, for school construction.
(11) After deducting reserve of $3,123.
(12) After deducting reserve of $2,497.
(13) After deducting reserve of $922.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
Almonte, Ont.	$ 59,267	$ 55,042	$ 3,000	$ 58,042	$ 4,225	$ 25,225	$ 5,000	$	$ .....
Amherst, N.S.	179,211	167,347	30,236	197,583	11,846	19,327	8,433	5,461	
Arvida, Que.	522,770	521,408	1,362	522,770	1,362	1,591	625	.....	
Bathurst, N.B.	94,215	82,541[1]	5,314[1]	87,855[1]	7,879	20,319	13,802	25,000	.....
Barton Twp., Ont.	65,864	59,937	10,177	70,114	7,851	16,053	10,000	.....	32,337
Belleville, Ont.	442,788	416,428	38,297	454,725	26,360	34,105	4,507	.....	3,790
Black Lake, Que.	45,653	36,919	10,636	47,555	4,268	25,772	4,500	.....	.....
Blind River, Ont.	41,651	37,971	9,781	47,752	3,680	8,907	.....	.....	114,000
Bowmanville, Ont.	102,743	95,426	12,219	107,645	7,317	13,614	2,000	12,400	35,500
Bracebridge, Ont.	59,399	54,242	8,468	62,710	5,157	11,365	15,142	.....	.....
Brandon, Man.	477,866	412,610	95,372	507,982	65,257	133,257	83,996	.....	.....
Brantford, Ont.	1,172,241	1,144,646	38,821	1,183,467	27,595	48,253	48,253	.....	.....
Bridgewater, N.S.	84,970	79,784	4,425	84,209	5,186	7,261	212	.....	.....
Brockville, Ont.	253,440	242,707	16,947	259,654	10,744	20,297	24,988	14,000	.....
Buckingham, Que.	75,004	65,664	8,359	74,023	9,340	11,043			
Burlington, Ont.	137,924	134,294	7,678	141,972	3,630	5,637	.....	.....	.....
Calgary, Alta.	3,015,747	2,853,025	184,401	3,037,426	162,721	194,321	.....	.....	.....
Campbellton, N.B.	185,721	166,788	31,457	198,245	18,932	67,150	24,790	24,193	.....
Chateauguay, Que.	14,389	10,488	2,960	13,448	3,901	4,125	.....	.....	
Chatham, Ont.	525,838	497,215	39,365	536,580	28,623	39,158	1,638	30,000	21,161
Chilliwack, B.C.	87,682	84,451	3,225	87,676	3,231	4,439	.....	.....	.....
Cochrane, Ont.	79,967	74,131	21,286	95,417	5,728	21,792	16,079	15,000	7,500
Collingwood, Ont.	146,868	134,691	16,790	151,481	12,177	20,450	25,087	.....	.....
Copper Cliff, Ont.	112,067	112,045	203	112,248	22	66	.....	.....	.....
Cranbrook, B.C.	54,291	50,198	5,891	56,089	4,092	5,674	5,259	.....	.....
Dartmouth, N.S.	251,372	219,150	39,240	258,390	28,752	43,629	35,910	.....	61,390
Dauphin, Man.	125,299	107,141	16,967	124,108	13,149	17,483	22,593		
Delhi, Ont.	50,192	49,639	1,249	50,888	552	956	653	.....	.....
Donnacona, Que.[2]	20,695	20,391	388	20,779	304	304	.....	.....	.....
Drumheller, Alta.	106,880	99,019	11,852	110,871	7,861	51,688	39,521	.....	.....

* Before deduction of reserve.

(1) Fiscal year changed from February 28 to December 31. Collections shown are for 10 months only.

(2) Excluding school taxes.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945		Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
Dundas, Ont.	$ 148,132	$ 144,126	$ 9,826	$ 153,952	$ 4,402	$ 10,607	$ 6,500	$	$ .....
Etobicoke Twp., Ont.[1]	708,080	659,730	174,189	833,919	48,350	481,600[1]	481,600	.....	143,600
Fergus, Ont.....	71,385	69,688	2,950	72,638	1,697	4,694	1,324	.....	.....
Forest Hill, Ont..	725,586	703,769	51,819	755,588	21,817	37,672	32,833	.....	39,300
Fort Erie, Ont....	261,686	246,110	23,128	269,238	15,598	26,136	.....	.....	.....
Fredericton, N.B.[2]	273,642	247,139	60,947	308,086	26,220	64,372	25,454	6,692	
Gananoque, Ont.	92,690	86,178	12,377	98,555	6,512	14,896	17,370	.....	.....
Geraldton, Ont.	51,608	42,403	13,534	55,937	9,205	21,376	24,061		
Glace Bay, N.S.	563,785	489,068	96,827	585,895	74,718	135,082	42,997	.....	
Goderich, Ont.....	94,090	90,500	5,500	96,000	3,590	7,300	.....	.....	
Grantham Twp., Ont.	86,925	80,129	9,880	90,009	6,664	10,118	.....	.....	
Gravenhurst, Ont.	43,344	40,436	6,404	46,840	2,908	5,973	2,288	.....	.....
Grimsby, Ont....	47,829	45,841	3,968	49,809	1,848	3,695	.....	1,000	6,000
Guelph, Ont.....	526,564	499,687	53,815	553,502	27,600	73,150	73,150	.....	.....
Hamilton, Ont....	5,927,260	5,878,983	123,187	6,002,170	59,845	88,413	11,568		
Hanover, Ont.	79,930	75,465	7,297	82,762	4,601	10,281	.....	.....	
Hawkesbury, Ont.	129,443	120,338	11,412	131,750	9,105	15,999	.....	.....	.....
Hespeler, Ont.	83,948	82,099	5,117	87,216	1,849	6,722	7,253	.....	.....
Hull, Que.[3]....	777,700	582,007[1]	105,925[1]	687,932[1]	195,693	317,898	.....	.....	45,000
Humberstone, Ont.	60,101	54,678	6,229	60,907	5,577	9,971	1,092	.....	.....
Ingersoll, Ont.	104,216	99,320	12,123	111,443	4,893	?	4,412		
Inverness, N.S.	32,947	21,840	8,678	30,518	10,945	37,103	18,000	.....	.....
Kamloops, B.C..	181,485	172,218	10,396	182,614	9,268	13,745	.....	.....	.....
Kamsack, Sask.	45,589	41,159	7,471	48,630	4,430	11,185	36,427		
Kenora, Ont..	269,707	250,580	18,593	269,173	19,126	36,370	37,681	.....	.....
Kentville, N.S.	91,959	84,562	6,752	91,314	7,397	14,365	1,416	32,622	
Kingston, Ont.....	789,671	768,687	25,272	793,959	20,984	29,721	29,721	.....	.....
Kitchener, Ont.	1,217,296	1,195,125	44,224	1,239,349	22,171	36,837	36,837	20,000	57,000
Listowel, Ont.	65,937	61,914	4,202	66,116	4,023	7,231	300	10,600	.....

* Before deduction of reserve.

(1) Includes registered properties and proceeds of sale of some.

(2) Includes figures for the former town of Devon which was annexed in 1945.

(3) Excluding school taxes.

(4) Tax collection figures for 8 months only.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
Liverpool, N.S.	$ 82,481	$ 80,783	$ 4,264	$ 85,047	$ 1,698	$ 8,638	$ 11,116	$ 485	$
London, Ont.	3,079,960	2,990,356	154,689	3,145,045	91,298	139,532	82,825		
Lunenburg, N.S.	81,561	81,305	621	81,926	256	454	100		
Merritton, Ont.	107,776	106,633	2,102	108,735	1,142	1,983	.....		
Mimico, Ont.	259,810	247,674	28,693	276,367	15,408	20,780	46,363		
Mount Royal, Que.	334,526	322,290	21,044	343,334	12,236	13,057	.....	.....	375,000
Nepean Twp., Ont.	358,940	327,695	63,991[1]	391,694	31,245	40,750	171,470	.....	79,341
New Toronto, Ont.	324,563	317,176	9,385	326,561	7,754	9,416	9,416	.....	.....
Niagara Falls, Ont.	671,977	646,132	35,113	681,245	26,846	33,512	26,887		
Noranda, Que.[2], [3]	71,495	63,586	1,605	68,191	1,882	23,809	18,000		
North Bay, Ont.	514,258	190,881	53,458	544,339	23,378	53,744	89,527	73,200[4]	.....
North York Twp., Ont.	808,161	725,114	133,347	858,461	86,812	156,080	156,080		
Orillia, Ont.	236,121	222,036	18,166	240,202	14,085	21,072	20,319	.....	38,364
Oshawa, Ont.	734,721	723,257	23,500	746,757	10,947	18,049	60,283	.....	.....
Ottawa, Ont.	5,699,983	5,527,039	154,164	5,681,203	139,127	288,214	288,214		
Paris, Ont.	112,388	106,447	7,908	114,355	5,941	9,189	3,356	.....	
Perth, Ont.	125,874	122,183	1,770	126,953	3,692	7,655	3,405	10,000	
Petrolia, Ont.	56,021	50,419	7,967	58,386	5,602	10,386	3,270	.....	
Point aux Trembles, Que.	132,326	119,197	19,095	138,292	13,129	20,553	1,800	.....	
Pointe Claire, Que.[2]	170,511	153,761	23,129	176,890	16,751	32,318	9,041	.....	
Portage la Prairie, Man.	192,898	165,780	29,596	195,376	27,118	57,606	31,114	.....	.....
Port Alberni, B.C.	103,604	97,705	6,852	104,557	6,314	8,256	.....	14,533	10,467
Port Colborne, Ont.	261,811	257,870	5,553	263,423	3,941	7,727	50,633	.....	.....
Port Credit, Ont.	74,367	70,680	6,393	77,073	3,368	5,352	.....		
Prince George, B.C.	54,083	49,956	3,252	53,208	4,351	5,593	.....		
Prince Rupert, B.C.	238,668	230,133	12,142	242,275	8,535	12,125	.....	.....	.....
Quebec City, Que.[5]	6,742,224	5,733,602	1,521,318	7,254,920	1,008,622	2,330,789	546,695	764,958	104,049
Renfrew, Ont.	138,039	130,180	12,563	142,743	8,281	16,074	12,248	.....	
St. Catharines, Ont.	1,009,997	974,477	41,520	1,015,997	35,520	48,858	17,647	.....	.....
St. Hyacinthe, Que.	255,631	241,789	14,882	256,671	13,842	20,352	1,700		

* Before deduction of reserve.

(1) In addition, $43,750 realized from sale of tax sale lands.

(2) Excluding school taxes.

(3) For fiscal year ended May 31, 1945.

(4) Investments in Victory bonds total $350,000.

(5) Fiscal year ended April 30, 1945.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
St. Jean, Que.[2]	$ 326,902	$ 285,805	$ 41,057	$ 326,862	$ 41,097	$ 68,084	$ 21,486	$	$
St. Joseph d'Alma, Que.[2]	29,516	22,363	6,422	28,785	7,153	?	6,826		
St. Mary's, Ont.	99,029	90,313	16,320	106,633	8,716	16,622	1,662		
St. Stephen, N.B.	109,192	97,122	21,731	118,853	12,070	20,766	4,286		
Sackville, N.B.	66,630	59,919	1,408	64,327	4,286	10,686	9,399	.....	13,991
Sandwich East Twp., Ont...	140,523	119,023	13,523	132,546	21,500	31,686			
Selkirk, Man...	74,813	68,089	8,010	76,099	6,724	10,072	109,228		
Scarborough Twp., Ont.	660,614	593,484	88,554	682,038	69,841	96,999	96,999		
Shawinigan Falls, Que.[2], [3]	705,628	692,935	13,944	706,879	12,693	23,900			
Sherbrooke, Que.	761,053	722,743	56,225	778,968	32,476	60,487			
Springhill, N.S....	137,138	124,244	18,166	142,410	12,894	44,118	15,154	9,058	
Stratford, Ont....	562,960	535,040	53,960	589,000	27,920	56,341	40,000	.....	.....
Strathroy, Ont.	73,572	69,052	6,698	75,750	3,504	7,510	.....	.....	7,629
Sudbury, Ont.	1,132,933	1,057,761	118,668	1,176,429	75,173	86,811	129,873	.....	.....
Summerside, P.E.I.	60,348	59,564	961	60,525	784	6,778	1,600		
Swansea, Ont.....	253,221	237,799	17,509	255,308	15,421	20,171	25,216	.....	
Teck Twp., Ont.	454,980	379,335	123,218	502,553	67,027	174,282	70,691		
The Pas, Man....	59,966	46,366	17,323	63,689	13,601	129,949	79,104		
Thorold, Ont.	141,577	128,757	20,189	148,946	12,820	22,806	803	.....	.....
Toronto, Ont.....	28,696,431	27,660,727	1,377,677	29,038,404	1,035,704	1,502,490	400,000	.....	.....
Toronto Twp., Ont.	259,416	227,243	34,577[1]	261,820	32,172	54,812	134,432	.....	75,000
Vancouver, B.C.	11,690,991	11,172,304	721,093	11,893,397	518,686	834,717	819,000	.....	.....
Verdun, Que.	1,761,259	1,624,716	173,861	1,798,577	136,542	176,569	61,072	.....	.....
Vernon, B.C.	164,683	155,970	8,284	164,254	8,714	10,942	.....	.....	.....
Waterloo, Ont.....	279,821	277,748	2,668	280,416	2,074	3,423	3,500	.....	.....
Waterloo, Que.....	54,630	49,612	5,928	55,540	5,018	6,868	.....	.....	.....
Westmount, Que.	1,486,299	1,426,840	90,002	1,516,842	59,459	80,226	.....	.....	.....
Weyburn, Sask.	139,001	111,467	41,575	153,042	27,535	211,031	?	.....	.....
Whitby, Ont.....	101,558	96,524	10,012	106,566	5,034	8,086	8,086	.....	.....
Woodstock, Ont.	310,111	304,141	8,983	313,124	6,270	11,660	8,132		

* Before deduction of reserve.

(1) In addition, $14,061 from sale of tax sale lands.

(2) Excluding school taxes.

(3) Fiscal year ended June 30, 1945.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
Arnprior, Ont.	83,564	79,377	8,851	88,228	4,640	9,968	9,460	.....	.....
Beauharnois, Que. [2]	71,980	56,615	14,029	70,644	15,365	21,692	487	.....	2,863
Biggar, Sask.	39,512	37,538	4,355	41,893	1,974	6,329	545	.....	.....
Camrose, Alta.	85,297	80,239	16,385	96,624	5,329	15,833	10,000		
Cardston, Alta.	54,810	39,975	18,561	58,536	13,064	39,153	.....		
Chicoutimi, Que. [2]	388,123	358,057	32,132	390,189	30,066	36,877	3,411	.....	.....
Cobalt, Ont.	43,336	34,199	10,051	44,250	8,542	21,038	9,535	.....	
Cobourg, Ont.	118,524	112,952	9,132	122,084	5,549	19,748	17,881	27,792	
Cornwall City, Ont.	347,165	320,595	26,061	346,656	26,580	41,294	2,926	.....	
Cornwall Twp, Ont.	308,261	259,006	54,598	313,604	49,255	78,526	8,799	170,500	
Dolbeau, Que. [2]	57,890	54,162	3,032	57,194	3,728	4,545	480	6,129	
East York Twp., Ont.	1,152,295	1,089,140	93,695	1,182,835	63,154	88,462	107,551	.....	
Edmonton, Alta.	4,401,216	4,168,252	1,354,095	5,522,347	232,964	3,148,469	1,991,902		
Edmondston, N.B.	319,015	299,987	18,115	318,102	16,838	40,117	22,271	.....	88,000
Estevan, Sask.	89,209	75,134	34,175	109,309	14,075	81,166	68,240	.....	.....
Fort Frances, Ont.	183,439	159,781	29,393	189,174	24,275	40,036	32,721	45,605	11,395
Fort William, Ont.	1,165,670	1,122,453	34,593	1,157,046	43,218	69,462	.....	.....	.....
Galt, Ont.	468,874	459,434	19,794	479,228	11,279	31,229	23,997		
Kenogami, Que. [2]	68,990	58,120	6,874	64,994	10,855	19,413	4,991	.....	.....
Ladrine, Que.	794,506	736,478	69,079	805,557	58,027	83,569	18,897	.....	.....
La Salle, Que.	285,528	269,032	16,415	285,447	16,438	24,620	2,498	.....	.....
Leaside, Ont.	421,078	408,002	20,663	428,665	13,076	22,085	37,179	.....	342,715
Lethbridge, Alta.	542,798	485,614	58,269	543,883	44,139	94,662	2,276	.....	.....
Lindsay, Ont.	166,303	159,454	14,380	173,834	6,849	12,382	12,382	.....	.....
Medicine Hat, Alta.	368,000	324,008	96,968	420,976	43,992	2,121,119	1,741,694		

* Before deduction of reserve.

(2) Excluding school taxes.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
Melville, Sask.	97,836	90,306	7,326	97,632	7,079	16,132	5,155	10,000 [1]	
Midland, Ont.	216,199	199,513	25,856	225,369	16,287	38,841	34,717	.....	
Moncton, N.B.	782,055	678,777	116,927	795,704	103,278	169,274	90,059		
Montreal East, Que. [2]	352,318	340,043	7,212	347,255	12,275	23,912	5,221		
Moose Jaw, Sask.	895,175	813,371	41,727	855,098	30,535	80,267	.....		
New Liskeard, Ont.	77,232	74,080	6,763	80,843	3,152	5,673	.....	.....	
Newmarket, Ont.	87,172	79,981	12,067	92,048	.....	14,045	7,000	.....	
North Vancouver City, B.C.	294,066	273,590	29,115	302,705	20,477	36,558	.....	.....	
Orangeville, Ont.	89,253	84,999	4,562	89,561	4,255	8,576	1,739	.....	
Penetanguishene, Ont.	78,995	63,095	26,340	89,435	15,900	49,819	90,830		
Peterborough, Ont.	878,258	854,661	27,603	882,264	23,597	36,395	38,808	48,322	
Port Arthur, Ont.	921,870	877,212	61,228	938,440	46,444	89,999	.....		
Port Hope, Ont.	122,016	114,500	11,016	125,516	7,516	10,630	18,000	.....	
Prince Albert, Sask.	410,821	346,158	59,908	406,066	39,781	226,053	73,321	.....	.....
Red Deer, Alta.	58,012	57,535	1,893	59,428	477	1,522	.....	5,000	
Regina, Sask.	2,115,092	1,987,186	187,994	2,175,180	99,644	196,044	196,044	52,000	449,322
St. Anne De Bellevue, Que. [2]	28,646	25,810	3,659	29,469	2,836	3,503	.....	.....	.....
St. Boniface, Man.	602,423	550,044	55,166	605,210	46,259	63,721	63,721		
St. Joseph, Que. [2]	48,603	40,150	7,352	47,502	3,242	6,451	426	.....	
St. Pierre, Que. [2]	124,463	119,166	7,098	126,264	5,297	10,015	3,952	.....	
St. Thomas, Ont.	553,230	533,047	41,437	574,484	20,182	36,234	54,349	.....	.....
Sarnia, Ont.	720,799	690,316	30,768	721,084	30,270	45,320	45,320	72,250	153,371
Saskatoon, Sask.	1,459,460	1,330,264	273,389	1,603,653	129,197	327,188	?	.....	.....
Sault Ste. Marie, Ont.	875,466	809,686	69,856	879,712	58,627	157,938	66,237	.....	.....
Sioux Lookout, Ont.	43,833	35,834	16,927	52,761	7,999	19,281	9,953	9,000	

* Before deduction of reserve. (1) Secured by Victory Bonds. (2) Excluding school taxes.

APPROXIMATE COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES—AS AT DECEMBER 31, 1945

Municipality	Tax Levy, 1945	Taxes Collected in 1945			Taxes Uncollected as at Dec. 31, 1945			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total*	Reserve	Current	Capital
Stellarton, N.S.	93,488	79,110	12,391	91,501	14,378	28,580	9,708	.....	.....
Swift Current, Sask.	176,868	166,838	26,475	193,313	10,067	33,039	5,000	.....	.....
Sydney, N.S.	799,502	702,590	107,066	809,656	96,912	133,912	102,000	152,500	.....
Sydney Mines, N.S.	132,046	95,400	49,950	145,350	36,646	184,661	71,773	.....	.....
Tillsonburg, Ont.	97,740	96,057	3,606	99,663	1,683	6,568	.....	.....	.....
Trail, B.C.	211,286	195,732	19,788	215,520	15,554	26,098	.....	.....	.....
Trenton, Ont.	172,854	155,726	34,145	189,871	17,128	43,034	.....	.....	.....
Wallaceburg, Ont.	119,176	113,592	12,848	126,440	5,584	20,706	5,380	25,000	.....
Weston, Ont.	198,798	189,291	17,418	206,709	9,507	16,756	16,756	.....	.....
Wetaskiwin, Alta.	92,931	78,510	4,592	83,102	3,676	11,262	.....	.....	.....
Windsor, Ont.	4,416,648	4,233,819	179,823	4,413,642	175,592	247,222	247,222	.....	.....
Yarmouth, N.S.	206,870	189,805	26,033	215,838	17,066	28,736	36,246	.....	.....

* Before deduction of reserve.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES
PRELIMINARY FIGURES FOR
SOME NEW BRUNSWICK and NOVA SCOTIA COUNTIES—AS AT DECEMBER 31, 1945

Municipality	Population Municipality's Report	Assessed Value For Taxation	Taxes Levied in 1945	Total Taxes Collected in 1945 including Arrears	Total Taxes Remaining Uncollected Dec. 31, 1945	Debenture Debt Outstanding	Funds On Hand	Bank Loans Outstanding
Annapolis, N.S.	14,776	2,539,900	118,873	127,315	6,505	.....	.....	.....
Antigonish, N.S.	8,500	947,290	67,279	69,150	47,073	75,000	45,616	3,504
Argyle, N.S.	8,200	645,260	52,709	55,010	28,606	7,000	.....	.....
Barrington, N.S.	5,683	496,600	27,754	34,416	3,730	3,000	6,420	.....
Clare, N.S.	8,480†	858,045	69,766	81,859	15,233	18,000	.....	.
Colchester, N.S.	30,125	3,059,546	156,126	169,048	39,812	100	26,437	.....
Digby, N.S.	10,992	974,283	79,870	80,944	6,812	22,500	.. ..	.
Halifax, N.S.	41,321†	6,290,912	340,306	324,541	159,945	322,379	36,000	.. ....
Hants East, N.S.	8,730	1,536,878	72,255	74,109	2,409	.....	.....	.....
Inverness, N.S.	20,573	1,710,050	118,051	122,117	83,709	12,000	.....	.....
King's, N.S.	28,920	3,439,720	189,075	181,958	61,071	100,000	84,099	33,516
Pictou, N.S.	16,345†	3,234,416	128,124	131,115	37,107	.....	.....	.
Queen's, N.S.	8,858	1,428,240	71,405	69,081	14,167	17,400	5,658	.
Richmond, N.S.	12,000	748,060	86,726	88,169	99,346	141,000	43,844	.....
St. Mary's, N.S.	3,698†	675,880	34,649	34,597	10,018	.....	.....	.....
Shelburne, N.S.	3,992	434,510	33,897	32,517	13,291	1,550	.....	.....
Victoria, N.S.	8,028	701,198	75,039	76,289	31,853	.....	..	. ... .

† Revised 1941 Census Figures from Municipal Statistics (1944) Nova Scotia Department of Municipal Affairs.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES
PRELIMINARY FIGURES FOR
SOME NEW BRUNSWICK and NOVA SCOTIA COUNTIES—AS AT DECEMBER 31, 1945

Municipality	Population	Taxable Assessment	Tax Levy 1945	Taxes Collected 1945	Tax Arrears	Debenture Debt	Sinking Funds on Hand	Bank Loans
Carleton, N.B.	21,429	4,661,850	193,292	189,471	36,886	.....	.....	.....
Kent, N.B.	25,817	9,609,788	164,488	161,978	78,251	236,500	50,874	10,000
Kings, N.B.	18,017	4,470,785	148,452	135,710	20,072	.....	.....	.....
Madawaska, N.B.	28,200	1,275,250	166,299	165,695	55,886	2,000	.....	27,000
Queen's, N.B.	12,775†	2,059,286	109,581	123,668	27,556	12,000	2,491	.....
Saint John, N.B.	75,000	46,719,765	857,249	867,289	220,772	3,059,142	824,709	220,822
Victoria, N.B.	16,671	5,020,175	134,955	99,302	50,736	.....	60,000	51,000
York, N.B.	26,094	6,428,119	219,748	180,737	78,219	22,500	56,100	25,000

† Annual Report of Municipal Corporations, Province of New Brunswick for fiscal year periods ended 1944.

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